Previous references.

Fo. LB 265-12-3 of 9/14 1914.

Fo. ml 370-05-19 18/1/02.

Fo. no 7883-9 LB 701-1 of 26/4/12 - Local Bonds

Later references.

LB 43-14 (1-3).

Memo no 50 Legis 4-05 of 19/1/05

LB 267-05. 1-2

mpl 16 of 03. 6-7

Rules under Rule no 110 of 4/7/14

Fo. no 6098-6 LB 210-92 of 1/11/(9)

GENERAL AND REVENUE SECRETARIAT.

Fo. no 4-14. LB 210-92 of 1/7/01

~~Fo. no 3075-88 LB 415-8 of 1/57/92~~

Fo. no 3861-2 LB 259-96 of 23/9/97

Fo. no 2310-20 LB 96-05-2 of 4/9/05

Memo no 50 file LB 50-12. sl 10

Serial Nos. 1-2

mpl 164-29-44/77 109, 110.

LB 133-31(7)

LB 63-33-1

LB Dep 116/98

Part B. for September 1914.

SUBJECT

Revision of the Rules under the L B Regulation II of 1902

Sl. No in the Comptroller's no 6701 / LB 846 of 31/3/13 / 10/4/13

Forwards a memorandum prepared by the Assistant Comptroller Mr. B. Srinivasiengar Suggesting certain amendments to the L B rules with revised forms as called for in the Govt order of the 20th April 1912 and States that the amendments and alterations proposed are

G. R. S. 58 Suitable

G.R.S. 11] 1912-13

GENERAL AND REVENUE SECRETARIAT.

(LB)

NOTES.

File No. 265/12

FILE HEADING.

Revision of the Rules under the L.B. Regln II of 1902.

From

The Comptroller to the Govt of Mysore.

No. 6701/LAD 846 Dated 31.3.13/10.4.13 Received 14.4.13

iary No. 6172	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards a memorandum prepared by the Asst Comptroller Mr B. Srinivasadyangar suggesting certain amendments to the L.B. Rules with revised forms as called for in GO No. 7883-93/LB 201-10-3 dated 26th April 1912 and states that the amendments and alterations proposed are suitable.

NOTES AND ORDERS.

P.T.O

NOTES—First Sheet.

GPB—35,000--15-6-12

617-L

(7. R. S. 12)

General and Revenue Secretariat.

L.B. File No. 265 of 1912-13

Serial No.

U

Government in their proceedings no. 7883-93/L.B. 201-10-3, dt 26-4-1912, called upon the comptroller to examine the rules under the Local Boards Regulation and suggest modifications therein, by the introduction of the Local Audit Scheme, and by the alterations prescribed in the said proceedings in regard to the heads of account of income and expenditure.

rendered necessary

2. The comptroller has accordingly suggested these modifications

3. The changes proposed seem to be quite necessary and sufficient.

4 A few suggestions and on minor points have been made on the margin of the Comptroller's memo.

The rules may be approved.

D. Srinivasam
Asst. Commr.

Dep. Secy) 22-4-1913

Pandu Ranga Rao's Note is very useful. It will be kept in the file for reference.

Dues
26/4

5 Specify the Rules relating to Public Works and Consult unofficially the Chief Engineer first; and afterwards the Sanitary Commissioner

Dues
26/4

6. Subd

The rules relating to Public works are Nos 88 to 100 including the new rules 96A to 96g suggested in the Comptroller's memo.

NOTE—Contn. sheet.

G I I—65,000—17-C-12.

26/4/13

26/4/13

617

[R. S. 12]

General and Revenue Secretariat. | LB File No. 265 of 1912—13

Serial No.

their submission to Govt. should also be dispensed with.

11) 4. It is not clear why the Comptroller does not require the latter return. In the Public Works Dept, all sanctioning Offices are required to furnish a similar return to the Comptroller for audit purposes.

12) There will, however, be no necessity for this return if each individual sanction is communicated by the Comptroller then and there, i.e., as each estimate is sanctioned.

Asst. Engineer
Mg. Chief Engineer
of Mysore.

Bangalore,
13th May 1913.

15.5.13

NOTE—Contn. sheet.

PTO

GPB—65,000—17-6-12.

(. R. S. 12]

General and Revenue Secretariat.

AB File No. 235 of 1912-13

Serial No.

nature the opinion of the Sanitary Board should be obtained; provided that in cases where no new construction is involved such as ' repairs to drains ' etc and where the matter is clearly emergent and the cost is under Rs. 50/-, no such opinion need be obtained. The District Sanitary Board is competent to consider and approve estimates for all sanitary works, urban or rural, costing Rs. 1000/- and under. If the amount of the estimate exceeds Rs. 1000/- and does not exceed Rs. 5000/- the estimate will be forwarded for the professional scrutiny of the Sanitary Engineer before it is forwarded for the sanction of the competent authority i-e Government in the Local Fund or the Public Works Department. Estimates costing Rs. 5000/- and above shall be forwarded to the Central Sanitary Board for consideration and submission to Government.

Rule 129.

(8) A " note " as under may be included:

In budgetting the items relating to sanitation the District Sanitary Board should be consulted as to the sanitary requirements for the District, urban as well as rural, and the total allotment considered necessary to meet such requirements.

We may await the order on the file relating to the powers of San'y Boards. AM

— DW —

J. V. Achyutarao

2 June 1913.

Sanitary Commissioner.

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

P.H.

requirements.

allotment considered necessary to meet such

District, urban as well as rural, and the total

consulted as to the sanitary requirements for the

sanitation the District Sanitary Board should be

In budgetting the items relating to

A " note " as under may be included:

Rule 129.

elaboration and submission to Government.

forwarded to the Central Sanitary Board for con-

metre costing Rs. 5000/- and above shall be

local Fund or the Public Works Department. Esti-

of the competent authority i.e Government in the

Engineer before it is forwarded for the sanction

for the professional scrutiny of the Sanitary

exceed Rs. 5000/- the estimate will be forwarded

the estimate exceeds Rs. 1000/- and does not

costing Rs. 1000/- and under. If the amount of

metre for all sanitary works, urban or rural,

Board is competent to consider and approve esti-

opinion need be obtained. The District Sanitary

amergent and the cost is under Rs. 50/-, no such

drains ' etc and where the matter is clearly

construction is involved such as ' repairs to

be obtained; provided that in cases where no new

nature the opinion of the Sanitary Board should

Sanitary Commissioner.

C. R. S. 12]

General and Revenue Secretariat.

L.B. File No. 265 of 1912-13.

Serial No.

19) Submitted with the opinion of the Sanitary Commr in regard to the additions proposed to be inserted to the L.B. Rules.

KPgr
7.6.13

20) Forwarded to the Comptroller to the Govt of Mysore for remarks with reference to the suggestions and observations made by the Chief Engineer and Sanitary Commissioner on the proposed amendments to the Local Board Rules

By order
Govindarao
for Secy to Govt
Gen & Rev Depts

L.F.H.O No. 208-12
Dy 19.6.13

COMPTROLLER'S OFFICE
CIVIL BRANCH,
25 JUN 1913
BANGALORE.
MYSORE GOVT.

R 193

XY
18/14/6

A/c L.A
M
4/8

21) This office has no remarks to offer in respect of the suggestions of the Sanitary Commissioner, as they mostly bear on administrative matters.

22) With reference to para 4 of the Chief Engineer's note dated 13th May 1913 it may be observed that the

NOTE—Contn. sheet.

GPB—85,000—17-6-12.

6172

8

R. S. 12]

General and Revenue Secretariat.

KB File No. 265 of 1912-B

Serial No.

R.144
5.8.13.

IV
48 75

The submission of ~~an Abstract~~ Statements of Sanctions of public works by the District Boards to this office is proposed ~~to be~~ discontinued (Vide amended rule 600) as the original statements of sanctions are available for purposes of local audit in the office of the District Boards.

NS
4/8/1913

Compl.).

NP
7/8/13

M
5/8

P.T.O.

NOTE—Contn. sheet.

G 11—65,000—17-6-12.

G. R. S. 12]

General and Revenue Secretariat. | LB File No. 265 of 1912-13

Serial No.

to certain changes not fully explained in them :—

(i) The power of appointing members of the Union Panchayat has been delegated to the ~~Presidents of~~ Dt. Boards in Madras. The power of appointing the Chairmen in Unions has also been delegated there.

New Rule 5

It is now proposed to delegate only the former power to the Dt. Comrs. As the Amildars are ex-officio Chairmen of Unions the latter power need not be delegated to the Dt Comrs now.

(ii) At present only the Taluk ~~& Sub~~ Quarter Municipalities return a member to the Taluk Board. This is not quite just to the Municipal Boards in the Mofussil, some of which are more populous or richer than the Munics at the Head quarter of their Taluk.

New Rule 6

It is therefore proposed to confer the franchise on all the Munics in a Taluk. The enclosed statement shows the Municipalities that will be benefitted by this amendment.

(iii) The Comptroller does not want either the list of panchais in the monthly

NOTE—Contn. sheet.

GPB—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat. | Lb File No. 265 of 1912-13

Serial No.

proper reports of works to be sent to them.

The list of sanctions is a purely account return, and though the Comptroller says that she does not want it, as a copy will be available locally at the time of audit it has to be noted that this system obtains in the D. P. W. Further, it is necessary to have an authoritative list of sanctions in the Central Office, which can be taken to the spot at the time of audit. It will not be safe to rely on the local list wholly, as any desperate official may tamper with it at any time between the date of sanction & date of audit.

New Rule 108

It is therefore necessary that the list of sanctions should continue to be submitted to the Comptroller. It serves no purpose in the Secretariat. It is an audit officer's duty to see that the sanction is covered by the budget, and copy from the proper authority. Its submission to the Secretariat may be discontinued.

New Rule 109

The proper report is a purely administrative return & it will not in future be sent to the Comptroller as he does not want it

NOTE—Contn. sheet.

GPB—60,000—7-11 -13

G. R. S. 12]

6172 (13

General and Revenue Secretariat.

L.B. File No. 265 of 1912-13

Serial No.

33) Draft letter requesting the Supt. Govt Press to have the matter put into type is subd — for approval

B.S.
19.1.14

34) Before Hon 20/1

Secs to Govt & Secy
Rec
17/1.

70

2a 35) The Supdt Govt Press No 7097 d 21.1.14 / 9.2.14. forwards for being caused to be printed the draft of the revised L.B. Rules.

Subd with the draft- print proposed as;

Typing Section to type the manuscript portion of the revised rules early for submn.
Hon
22/1

36) The printed proof of the proposed L.B. Rules is put up. as directed in para 32.

KP 82
1.4.14

Typing Sec'n has not been able to do this return to press.
Hon
9/4

37) A new rule is proposed to be subsi- tuted for Rule 136 as suggested by the Comptroller in L.B. File 50 of 1913. It will be set in type on approval

B.S.
KP
2.5.14.

Hon
10/5

Dy Secy

for 14/5
Hon
14/5

Secy

38) Yes, this may be done & this draft not added to. A fresh draft G.O. may be put up. Please mark this case & urgent here after until the rules are printed.

Hon
16/5

39) A typed copy of the draft order is submitted

KP 82
16.5.14
B.S.

Hon
16/5

Dy Secy

for 16/5 Hon

Secy

NOTE—Contn. sheet.

GPB—60,000 1-IV-13

15

Submitted to His Highness.

46 Consequent on the introduction of Local Audit in the case of District Fund Accounts, the Comptroller has suggested certain amendments to the existing Local Board Rules.

Enclosure to Paper under disposal

47 2. While adopting these suggestions, it has been found expedient to effect certain other amendments of an administrative character as well which are fully explained in the draft order. The revised rules have been approved by the Members. I accordingly submit them for sanction.

Draft for approval Page 14 of the notes

SDR

M. Venkatarama

22nd Aug. 1914.

17

G. R. S. 12]

General and Revenue Secretariat. | L.B. File No. 265 of 1912-13

Serial No.	
	Do
2	The Dy. Comms. of Dts & Pore Dts of Dts Dos
	" Comptroller
	" Heads of Depts
	" Comptroller P.W.D. & Rly Bs
	" Compiler Mysore Gazette
	} No. 2360-410 dated 2.9.14
	Revises the rules issued under the
	L.B. Regulation II of 1902 in the light of
	Suggestions made by the Comptroller.

NOTE—Contn. sheet.

G P B—60,000—7-11-13

1 District	2 Name of Municipality reported	3 Name of the Head Quarters Municipality	4 Excess or deficit of population of 2 and 3 as compared with 3 (1911)	5 Excess or deficit in total revenue of 2 and 3 as compared with 3 (1912-13)
Bangalore Dist-				
	Jyanagondhi	Nagamangala	+ 1356	- 319
	Sarjapur	Anekal	- 1906	- 1547
	Vadigenhalli	Devanhalli	- 1937	- 1487
Mysore Dist-				
	Periapatna	Hunsur	- 1368	- 3858
	Bannur	T. Narasipur	+ 472	+ 148
	Talkad	T. Narasipur	+ 151	- 428
	Melkote	French Rocks	+ 613	- 1377
	Saligram	Yedatore	+ 1493	+ 1047
	Maddur	Mandya	- 1976	- 1190
Shimoga Dist-	Nyamti	Honnali	+ 2013	- 391
Kadur Dist-				
	Birur	Kadur	+ 1953	+ 1397

Accountant

28/12

B 265½/2

G.R.S. 131

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Subd.

The amendment proposed relate ~~only~~ mainly to paras 72 to 123 both inclusive Opportunity may be taken to introduce the necessary changes in the other parts also

Para 2

The Controller suggests the insertion of an Exception to this rule. The object of the exception may well be secured by a separate executive order instead of embodying it as an exception.

Yes. The Case worker Concerned Should work up the Case independently

Para 4

Para 4 may now be deleted though its insertion was in the first instance necessary in 1908 The L.B. Regln provides that all Villages notified by Govt to be Unions Shall be Unions & these minor municipalities have been declared Unions in the Rule issuing these rules and have been in existence as Unions till now.

Yes. It is unnecessary to Continue this para in the revised rules.

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—35,000—21-4-09

G.R.S. 131

2

Routine Notes

[To be used only for notes, requisitions, etc., not intended for permanent record.]

In Para 5

Yes. AM 2-3/9.

Para 16.

under Rule 11(2) illiteracy is a disqualification for membership or the Boards, & indirectly on Dr. Bodies except for appointments under Rule 8(c). It is only fair & moreover that it is not a disqualification. How can it be extended to Unions now.

There are several influential, business like people in the Unions, that I know of, who are illiterate but whom we can ill afford to lose from the Panchayat. It may be left.

N. B.—Should routine notes be written on small slips, the notes must be copied on slips pasted on this form.

The discretion of the Local Officers until we may do better proposes in education

AM 2/3/9

the phrases ~~dates~~ with effect from day of Nov 1903" and "with effect from the 1st day of July 1904" may now be expurgated

According to the present rule illiteracy is no disqualification for a membership of a Local Board. Recently there have been protests against the appointment of illiterate persons as panchayatdars for Unions. It is considered desirable that the Local Board members should be sufficiently literate to fairly understand the rules for efficient local self government. Hence it may be expedient to make illiteracy a disqualification, so it is proposed to add ~~the~~ clause VI to rule 16 as follows:—

(VI) is unable to read and write

GPB—35,000—21-4-09

3

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Para 26

N.B.

The total no fixed for the Taluq Board is 15 and that for each of the Dt Bds except Ellpore is 25. In the case of Ellpore it is 30. The number fixed for the quorum seems to be small for in the case of the Dt + Taluq Bds a Quorum may be secured by the official members alone though not even a single non-official member is present.

No. The present minimum contains. Even as it is, it is often difficult to get the quorum. A Taluk Board differs from a Municipal Council, as the members have to come from a distance.

I would not advocate the adoption of the amendment even for Unions, though the above argument does not apply to them. Refer to the recent case of Mirle Union where, with 10 members, 3 could not be together for a meeting. Para 33.

Yes.

23/9

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

The number fixed for the Quorum has no reference to the total number of members on each board. The rule may perhaps be modified as follows.

"No business shall be transacted at a meeting unless at least one third of the whole number of members then on the Board or panchayat are present &c—

If para 26 is altered as proposed the words not less than 1/2 of the whole no of members occurring in this para will have to be changed to not less than 1/3rd

The word "Sanitary" will have to be inserted after the word Medical in this para as District Sanitary Officers have been appointed and he is a member of the Dt Bd under clause (c) of para 8(2) of the L.B. Rules.

GPB—35,000—21-4-09

5

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Para 73

The proposed addition may be amplified thus:—

[The receipt shall be printed in foil & counterfoil in Form No 1. The foil will be given as a receipt to the party, the Counterfoil being retained as an office copy. ~~to~~

These receipts should be bound in books of hundred each and should bear consecutive machine numbers. Before issue to the Collectors the fact of this containing the full number ~~they~~ should be ~~signed~~ certified by the Chairman of the Panchayat or the President of the Taluq Board.]

N. B. In form I proposed, ~~Reference to Collection register~~ the words 'Collection' may be omitted in the heading 'Reference to the Demand & Collection Register

Para 74.

The wording of the proposed ~~Rule~~ Clause IV of this para

Yes. Agm 28/9

receipt 16/

Comptroller 2

✓

7

not possible, unless it is under contemplation that the demand notice written in the local vernacular should give only the Fasli year and the Fasli figures towards the collection.

16 The modification meets the object in view. Why? Agm 28/9

Cont from

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

6

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

may perhaps be thus

" The surplus after deducting the amount of house tax, fee or toll including all reasonable lawful expenses shall be ~~kept~~ Kept in deposit in the D.F. account for 6 six months for being returned to the owner on demand and if no demand be made within such period, it shall be credited, as lapsed deposits, to ~~District~~ fund revenue "

Yes. Ann 2/8/9 ✓

Grup 3

no objn 15 3/7/9

Para 50

The amended rule may be as follows

" The rules contained in the Civil Account Code Vol I shall as far as possible be observed in all account matters not specifically provided for in these rules ~~and~~ or in the Standing orders of Govt."

Yes. ✓ Ann 2/8/9 Grup 5

no objn 15

The words Standing orders of Govt are inserted so that useful instructions already conveyed may not be superseded and that the issue of further instructions may not be prohibited

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

GPB—35,000—21-4-09

G.R.S. 13]

7

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record]

Para 81.

Clause (1) of the amended rule entails the maintenance of a separate Khirdee for each class of collections. This may perhaps be unnecessary if an additional Column to show the nature of the demand recovered is opened in the new form 2.

In Clause (2) the necessity for the words 'as well as Collections made by Govt officers on behalf of the Board' is not apparent as these collections come under those referred to in clause (1) Hence the words may be omitted.

The latter part of clause (2) may perhaps be worded thus:-

Of the three ~~for~~ foils, one will be retained in the Treasury, the second given as receipt to the pa And the third sent to the Taluq Board office for noting the credit in the Dft accounts

Retain C's proposal
9.1

Retain C's proposal
Agn
23/9.

Comp 6

— do —

?
Thus are not amounts of the Act!
16

yes.
Agn

N. B—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—30,000—23-2-11

8

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Para 87(a)

The new clause lays down that Special sanction of the Bd. shd be obtained for disbursing the claims allowed to remain in abeyance for more than 2 Yrs while article 57 of the Civil Account Code requires that such cases shd be sanctioned by Govt. Hence the words "Special Sanction of Govt" may be substituted for the words "Sanction of the Bd at their meeting etc".

Retain Comptroller's suggestion. His power of sanction can be delegated to the L.B. There is nothing gained by retaining such minute details under the powers of Govt. Sanction is now accorded in such cases as a matter of routine. Agm 23/9

Govt

Print please the para 80 as amended - this is approved proforma appd.

16 25/6/13.

Para 89

The words "Govt or the Dt Bd" may be substituted for the words "Competent Authority" in this rule as estimates for more than Rs 500 are sanctioned by Govt while estimates of Rs 500 & less are sanctioned by the Dt Bd.

Retain the present wording, as it is elastic, and the rules of the Sanitary Section can be altered or easily extended such wording. Agm 23/9 Not to be 16 -

N. B—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

This matter is pending in the Sanitary Section

N. B The rules regarding Sanitary works will have to be embodied here after the Powers and functions of the Central Sanitary & the Dt Sanitary Bds are defined

GPB—30,000—23-2-11

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record]

I am not in favour of either the change in position or of wording of Rule 138.
Hoy 23/9

Para 95

No. The two Rules may remain where they are.

Add the following to Rule 95.

"~~Incomplete works commenced~~, "and shall be proceeded with ~~until~~ completion from year to year without fresh sanction".

Insert ~~after~~ in the following ~~Rule~~ Rule 130, between "in rule" & "and submitted"

"and the necessary funds for the ~~to~~ Completion of these works ~~shall~~ ~~to be applied~~ provided ~~at the time of~~ from the Sanctioned grants, unless the Board decides to abandon any of them." &

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

amend the last-but-two thus

"A list of such incomplete works shall be ..... Aug. 1924 for information, specifying the works, if any, ~~abandoned by the Board~~."

Note to para 89 may be ~~would~~ added thus.

[Estimates costing Rs 500 and under may be sanctioned by the District Board while those for more than Rs 500 should be submitted to Govt for sanction]

This para may be clubbed with para 130 and the two together may form one para ~~similar to article 505 of the Madras Code~~ thus

"Incomplete works shall have preference over new works and shall be provided for from the new year's grant before new works are taken in hand immediately after the ~~close of the year~~ commencement of the year, the list of incomplete works should be placed before the District Board for approval and the necessary funds provided from one or more of the existing grants"

GPB—30,000—23-2-11

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Paras 96 D & E

Cf Art 507 + 508 of the Madras Article

Ys. Bm 27/9

worth / 18

The two paras may be clubbed together to form one rule and the rule to para 96 D amplified as in article 509 of the Madras Article code:

Para 967

Ys Bm 27/9

worth / 18

Article 511 of the Madras Article code may perhaps be adopted in toto in lieu of this new para by omitting the words "Good pencil should be used and if found convenient, copying pencils may be supplied."

Para 105

Ys. Le pencil suppression

Bm 27/9

The proposed rule seems to require recasting without altering the ~~idea~~ subject matter.

Paras 119 to 123.

The proposed amendments may be accepted as these relate mainly to the treatment of deposits & other ~~allied~~ account matters relating to the Treasury

Ys/

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—30,000—23-2-11

11

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Para 130.

Yes. Vide remarks against para 95. The para requires, however, some amendment

Para 132

Please see the forms G + H appended to G.O.No. 7883-93 L.B 201-10-3 dated 26th April 1912.

23/9

may be retained, for the sake of clearness information while the Board prepares the budget

23/9

N.B While passing the budget estimates it will not be possible to see that these provisions are closely followed unless Separate Union

N. B—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Taluq Board Budgets are also submitted to Govt along with the Consolidated D.F Budget which entails elaborate working of details

If this para is clubbed with para 95 as suggested in the remarks under para 95, it may be deleted

The provisions of Article 308 of the Madras L.F code which is analagous to the instructions conveyed in the order revising the budget forms, may be adopted in place of Clause (d) of this para.

Clause (e) of this para may be deleted as the provision is contained in rule 9 of the Chief Commissioner regarding the length of tables printed under para 61 of the rules.

Clauses (f) & (g) may be made as Separate rules and brought after para 86 as the place given to them under Budget Estimates is inappropriate.

Retain in place of the Board's budget

23/9.

G.P.B.—50,000—23-2-11

12

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Para 134

According to the existing practice based on the codal rules & the specific orders of Govt reappropriation of funds from one major head to another major head are sanctioned by Govt the DtBds being competent to sanction transfer of provisions from one minor head to another under the same major head; and this has not been clearly laid down in the L.B. Rules Hence para 134 may be thus amended (The Budget allotment as a whole passed by Govt shall in no case be exceeded). All expenditure during the course of the year are to be regulated in accordance with the allotments. The DtBd may however sanction transfers of allotment from one minor head to another under the same major head but no such transfer should be effected

Only

Is this not provided for in the C.A.C.? Vide amendment to Rule 80, which makes all C.A.C provisions applicable to L.B. Rules.

Agm 27/9

Sealed

It is not clearly given in the Account Code. For the sake of clearness the modification is suggested. Please see article 313 of the Madras Code: — put up

Clear

Yes. The note para 1 of art 313 Madras L.B code may be adopted in toto, + the portion marked 'A' on the next page inserted therein.

Agm 27/9/13

K.P. 16/12/13.

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—30,000—23-2-11

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

& Competent to Sanction them
This should be made clear.
As the major portion of this
existing rule is proposed
to be brought under and
to para 89 the rule may be
thus:

"The execution of non-
budgetted works shall not be
Sanctioned without the
previous approval of G
thereof."

This rule is intended to be
upon a good forecast of works
to be provided in the Budget and
a strict adherence to the Pro
programme.

General

The numbering of the paras of
the forms will have to be revised
and before the rules are printed
and issued as revised rules for
the guidance of the local bodies.
2. The opinions of the Chief Engr
& the Secy Comm may also be
with reference to the rules relating
to Public works.

Retain Rule 138 & when it is -2

Add the following note to Rule 138 -ii

"Works not mentioned in the Sanctioned
budget should not be Sanctioned
without the previous approval
by Govt."

Kindly prepare draft rules
as above for submission.

Ary
23/9

16
31/7/13

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—35,000—21-4-09

K Pandarasam

25/4/13

G. R. S. 12]

General and Revenue Secretariat. | File No. of 191

Serial No.

and propose a Circular order applicable for L. Boards & municipalities, prescribing the procedure necessary and sufficient with regard to this matter.

5. The order must recapitulate the entire history of the question, as traceable from the orders passed from time & time.

6 The Board of Rev IV is requested to kindly give his personal attention to this question, and see that the note and draft are ready before the end of this month.

Rev
11/11

NOTE—Contn. sheet.

P. 1.6

GPB—65,000—7-6-12.

G. R. S. 12]
General and Revenue Secretariat.

File No. of 19

Serial No.

7. The Subsidiary rules for the guidance of the different District Committees and the Budget rules appended thereto authorized the pushing on of incomplete works in anticipation of Sanction for the necessary appropriation of budget grants, and directed the submission of the Statement of all incomplete works not provided for in the year's budget to the Chief Comm in order that the necessary funds may be provided from some source in the budget. These rules contained no direction regarding preference being given to incomplete works over works not commenced and left the selection of works for execution in a year to the District Committees. The Govt, later on, in consequence of a change in the date of the beginning of the official year, ordered that the list of incomplete works should be discussed in July every year at a meeting of the District Fund committee and subd to Govt not later than the 31st Aug next.

Z Rule 17.

Y Budget rule 26.

G.O. 6098-6106/L7210-92 dated 1st Nov 1892 W

G.O. no 4-14/L7210-92 dated 1st July 1901 X

8 Govt order nos 5075-86/L425 of 23-5-92 which is applicable to both Mun and V

NOTE—Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

File No. of 19

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12 Even after the issue of these rules, the Govt have sanctioned the list of incomplete works and authorized their completion. Vide G.O. no 2310-20/2B 96-05-2 dated 4th Sept 1905. In the case of Mural works, it has been ordered that the list of incomplete works should be submitted to Govt for sanction early in the year

1. The procedure of according the redundant sanction has been discontinued vide paras 7 of G.O. no 2746-54/2-7/16-03 of 28-1-04

13. The real spirit of the rules has been clearly explained in G.O. no 7187-98/2B 267-05-2 of 10-1-06 and it has been therein laid down that the cost of completing the works in progress should be treated as the first charge on the total grant of the year so that an officer who fails to work up to his programme in any year may curtail or modify his programme in the next year to make room for emergent expenditure on incomplete works. This order has been communicated to the Presidents of the several District and Municipal Boards.

14 While the spirit of the existing rules is as explained above, it may be asked why is the list of incomplete works called for and what purpose does it serve. The submission of the list was formerly for the

NOTE—Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

File No. of 19

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4. Name of work

5. Amount of estimate

6. Date of sanction of estimate

7. Date of commencement of work

8. Outlay incurred up to the beginning of the previous year.

9. Outlay during the previous year

10. Grant allotted during do

11. Amount allowed to lapse

12. Explanation for lapses, and allowing the work to remain incomplete for over 1 year.

13. Amount required for expenditure allotted during the year

Vide G. O. of 4-9-05 ×

14. Remarks of the Dy Comr.

15. At the rules stand at present, the budgetted programme of works in Mysore, is, in the actual execution, considerably deviated from on account of the preference to be shown to incomplete works over new works, and the Govt and the public will not be able to know which works are intended to be and which are not intended to be carried out in a given year. In Madras lump sum provisions on account of public works are made in the D. F. Budgets and after the budgets are passed, Govt, the Boards draw up and approve a programme of works including incomplete ones and submit to Govt.

NOTE—Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]

General and Revenue Secretariat. | File No. of 191

Serial No.

" The question raised in the Secretariat Note is an administrative one, viz., the submission to Government of a return in a revised form showing the progress of District Fund Works, by means of which Government expects to exercise greater control over the speedy execution of District Fund Works and to reduce the number of incomplete works at the end of the Financial year. The audit office has nothing to say in the matter. It may however be stated that in the interests of economy the completion of incomplete works of the previcus year, should be a first charge on any year's grant for Public Works. This principle has already been enunciated in the Local Board Rules, but as it appears to have been lost sight of by the administration of the District Board Funds, their attention may once more be drawn to it."

Comptroller.

NOTE—Contn. sheet.

GPB—60,000—25-9 13.

G. R. S. 12]

General and Revenue Secretariat. | File No. of 191

Serial No.

Rules for Cheques in Panel 1554/1913

–

Sealed with the opinion of the comptroller

AP KP (95) 82 20/12/13

Let him write the file regarding the revision of C.B. Rules. Incorporate the forms proposed in para 15, in the new rules

APP 22/12

attended to.

KP 82. 22/12

NOTE—Contn. sheet.

GPB—20,000—20-1-12

DIARY 672
10/2/1913
SECTION LB
FILE NO. 265-12

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. 6701 L.A.D.846.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the ~~31st March 1913.~~ 10-4-13

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

K. R. Srinivasa Iyengar Esq., M.A.,

Offg: *Secretary to the Government of Mysore,*

General and Revenue *Departments.*

SIR,

Adverting to para 4 of Government order No.7883-93/L.B.201-10-3 dated 26th April 1912, I have the honor to submit herewith a memorandum prepared by Mr. B. Srinivasa Iyengar, Assistant Comptroller suggesting certain amendments to the Local Board Rules with revised forms for the consideration and orders of Government, and to state that I have gone through it and I agree that the amendments and alterations proposed, are suitable.

I have the honor to be,
Sir,
Your most obedient servant

J. S. Chakravarti

COMPTROLLER.

M. P.

Rec.—Gl. 171

.....Department.

19 4

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Musore.

To

.....ESQ.,
Secretary to the Govt. of Mysore,
.....*Dept.*

Dated

Despatched 18-6-13

Received

No. 6701/8u6

Subject matter.

Encl to D. N° 6172
LB 265-12
SC/

2

Memorandum of alterations in the Local Board Rules - Vide para 4 of Government Order No. 7883-93/L.B.201-10-3 dated 26th April 1912.

Local Board Rules.

Part I Rule 2.

No definite rules have yet been framed for the guidance of the Sanitary Board and its officials in account -- matters. The account rules contained in the Local Board Rules are, so far as they are applicable enforced by the Government and this office - The Sanitary Board is considered a Local Fund Board. Vide also Government Order No. 6790-1/L.F.17-99 dated 14th December 1899.

Section 35 of the ~~collections~~ Mine & Regulation seems to invest the Board with the powers of a Municipal Council and the account rules contained in the draft Municipal Account Manual on all matters except octroi may so far as suitable be adopted in respect of the Sanitary Board Funds.

Pending separate provision being made, an exception may be added to Rule 2 as follows:-

Rule 2.

Exception- There is no objection however

* These are indicated in Square brackets [ ]
18
20-3-13

of propertydistrained and sold should be dealt with in the accounts till they are returned to the proper parties or credited to the District Fund.

It may be, that, at present such sums are kept in Revenue Deposit. They are not shown in the District Fund account. It is necessary that they should be kept in deposit in the District Fund account and returned to the claimants or credited to District Fund as Miscellaneous revenue as the case may be. The rule may be altered as follows:-

Rule 74

Clause (iv) Any surplus that may remain after deducting the amount of the house tax, fee or toll, and of the said expenses including the expenses of the sale, shall be kept in deposit in the District Fund account and returned on demand if made within 6 months, to the owner of the property, or if no demand be made within such period, shall be credited as miscellaneous revenue of the District Fund.

Part V. Finance and Accounts.

78. Appendix A has to be revised in accordance with Government order No. 7883-93/L%B% 201-10-3 dated 26th April 1912 prescribing revised heads of accounts . Revised appendix has been put up.

80. This rule lays down that the rules of the Civil Account Code should be observed in regard to certain matters only Viz., 'Defalcations', 'erasurers', and 'overcharges' in accounts. It may be so altered as to provide for all account matters being regulated in accordance with the rules in the Civil Account Code Vol. I, except in cases where special procedure has been laid down in these rules. The rules may run as follows

Rule 80.

"On all matters relating to accounts not specifically provided for in these rules, the rules contained in the Civil Account Code Vol. I, shall , as far as possible be observed."

81. This rule and rule 84 prescribe that the District Board cash -- book should be written from the Treasury chellans. It is a fundamental rule of accounts that the departmental account should, if possible, not be compiled from Treasury returns, and that the latter should be used only for the purpose of verifying the correctness of the former. Moreover the Treasury should not unnecessarily be burdened with the work of sending the triplicate of chellans of money received in the Treasury to the District Board office. As a matter of fact the chellans are not being regularly sent by the Treasuries direct to the office of the District Board in many Districts

It is also necessary that when collections are made by Local Board servants they should be asked to maintain a day book or khiradee and enter in it all the collections made by them and that that book should be presented at the Treasury along with the remittance. Though in practice a day book or khiradee is maintained by the shanbhoguos and other collectors, the Treasury acknowledgement is not obtained in such book. It is also desirable that before the money is remitted to the Treasury, the day book and chellan should be examined by some responsible official in the Local Board office, and should be initialled by him in token of such examination.

In place of 81, the following rules may be adopted:-

[~ (1). All collections made by authorised servants of a Local Board shall be entered in a day book or khiradee in Form No. 2. to be kept by them for each class of collections and remitted to the District or Taluk Treasury concerned not less than once a week with the day book and a chellan in duplicate in Form No. 3a. Before the money is presented at the Treasury the day book and chellan should be produced at the Local Board office for examination by a responsible official who should

The objection is a very valid one and the changes proposed seem to Rule 81. be eminently suitable

DJ
12-4-13.

Cmp 6

Taluk Board being verified with the Treasury accounts].

Rule 82.

As there are several cases of contributions payable from one Local Fund to another, besides the one mentioned in this rule Viz., contribution towards the cost of District Establishment, this rule may be amended as follows:-

e.g. Rule 82

[Cheques received in payment of amounts due to District Funds, i.e., Contribution due by municipalities towards the cost of District office Establishment and contingent charges, shall be duly endorsed by the President of the District Board and sent to the District Treasury with a chellan for transfer credit to District Funds].

Comp 7

83. No change.

84. This rule may be slightly altered in view of the alteration proposed in rule 81.

Comp 8 Rule 84

[All moneys advised to have been received in the Treasuries as per rules 81 to 83 shall be entered in the District Board office in a cash book form No. 5 on the credit side under appropriate Budget heads of account].

Expenditure.

In consequence of the introduction of local

9

Local Audit, it is necessary that complete information should be available in the Presidents' offices regarding the scale of establishment. For this purpose a check or pay register, in which the scale as sanctioned by Government from time to time should be noted, may be maintained.

Rule 87. May be altered as follows in accordance with the rules 285 and 296 of draft Municipal Account Manual.

Rule 87

Grp 9

I (a). Establishments.

(i). The whole establishment of the District Board shall be recorded in an establishment check or pay register in Form No. 7 in which every appointment as made shall be entered under its appropriate section, the temporary establishment being shown separately from the permanent establishment. When any revision of the establishment is made, the details of the revision shall be noted in the register, the No. and date of sanction being quoted in column 1 thereof. Every entry in this register should be initialled by the Presodent or by some responsible officer.

Note. In this register all sanctions of recurring charges other than establishment, i.e., house rent etc., may also be entered in order to facilitate the check of monthly bills for such charges."

"(ii). Salaries of Establishment shall be drawn in Form 7(C) and disbursed according to the rules contained in Chapter V of the Civil Account Code Vol. I.

2. Arrear pay should be drawn not in the ordinary monthly pay bill but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or ~~not~~ withheld or on which it was refunded by deduction or of any special order granting a new allowance.

(~~New rule~~).

" ~~3~~Such bills can be paid at any time and may include as many items as are necessary~~3~~. When bills for arrears of pay are paid, the No. and date of the voucher should be noted on the original bill ~~form~~ from which the charge was withheld or omitted or in which it was refunded against the item concerned, in order to prevent a second claim being entertained."

New

But when the claims are allowed to remain in abeyance for over 2 years (special sanction of the Board at a meeting) it must be obtained before payment —

* It is presumed that Rule 87(b) is to be retained in the present form, since it is not expressly omitted, now or ~~otherwise~~ a substitute suggested.

DJ 22-4-13

(c). As the contingencies of the office of the District Board are paid by the President of the Board himself, and the contingent bills do not require countersignature, the system of drawing money on Abstract ~~Bills~~ Contingent bills and of accounting on Detail Contingent bills may be simplified. The rule may be altered as follows:-

Rule 87(C)

"Contingent charges of the District Board office shall be drawn and account-

accounted for on Detailed contingent bills accompanied with vouchers in Form No. 9 in accordance with article No. 89 of the Civil Account Dode Vol.I.

Those of Taluk Board shall be drawn on an Abstract Contingent bill and accounted for in a Detailed Contingent bill in Form No. 10 accompanded with all vouchers and payees' receipts in support of the charges.].

Rules 88 to 100- Regarding P.W.

(1). It would be convenient to bring in rule 138 defining the powers of the District Board in regard to sanctioning estimates of works in this part. It may be brought in as a separate rule 88A.*

* There is no insuperable objection to the proposed change. But it would seem that the Section is at least as appropriately brought in under the heading "powers of Sanction", as under "Executing Public works", if not more. DJ 22-4-13

(2). In this part provision is not made for the maintenance of necessary Public Works registers. Also no clear rules are laid down regarding the mode of recording measurements of works.

Rules 254 to 264 and 267 of the draft Municipal Account Manual as recently approved by the Special Committee may be incorporated in this part as rules 96 A to 96 J.

[96 A. All estimates and allotments will be entered in a register Form No 13. When a revised estimate is

very necessary ✓ Rules 96. A to 96. J. DJ 22-4-13

sanctioned, the entry relating to the

original

original estimate should be neatly scored through in red ink. The number of the revised estimate should be entered in column for remarks opposite the original entry, and a corresponding cross reference should be made opposite the entry of the revised estimate. Subsequent additions to, and deductions from, the sanctioned allotments will be noted with quotation of the orders relating thereto].

[96 B. A register of works will be maintained to show the comparison of the sanctioned estimate for each work with the expenditure incurred upon it from time to time. A separate page in this register shall be given for each work. It shall be in Form No. 14].

[96 C. All works done must be measured at least once a month. In case of small works, however, the execution of which runs over a few days, it will be convenient to measure up and pay for them once for all after their completion, and the agreements with the contractors should provide for this when practicable].

506
d 7.C

[96 D. All measurements of work done (whether by means of daily labour or by contract, or of materials received or issued) will be recorded in the measurement book Form No. 15 to be kept

507

by

Sanitary Inspector by the overseer or other officer deputed for the duty of periodically measuring the work. This should be looked upon as a most important record, since it is the basis of all accounts of quantaties.

Note.- Separate measurement books may be kept, if found necessary, for metalled roads as distinguished for other works.

96 E. Outside each measurement book should be noted the exact period to which it appertains, thus "From 13th July to 18th December 1900," the earlier date being that in which it was brought into use and the latest that on which it was completely filled in and returned to the Municipal Office. The pages of the book should be machine-numbered, and no page should on any account be torn out, nor should any entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing the incorrect words of figures, and th correction thus made should be initialled.

96 F. The entries in the measurement book should, if possible, be made in ink; when, however, this is not possible and entries have to be made in pencil, they should be made in copying poncil and the pencil entries should not be inked over, but should be left untouched except the entries in the contents,

or

or area column which should invariably be inked in.] made in ink

[96 G. The situation of the work must be clearly described, so as to admit of easy identification and check and measurement should be written up and rendered complete by calculating ~~out~~ the quantities.].

[96 H. From the measurement book all quantities should be clearly traceable ~~able~~ into the documents on which payments are made. No contract certificate or bill should be signed without crossing off the connected entry in the measurement book and the documents on which the payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.]. 513

514 [96 J. All the measurement books should be numbered serially. The eventual return of all measurement books to the Dt. Bd office for record must be insisted upon.] The president of the Taluk Board will be responsible for seeing that measurement books are carefully kept and measurements properly recorded and that they are complete records of each kind of work done, for which certificates have been granted or muster rolls prepared.].

A good many new rules are introduced here & elsewhere. The numbering of the rules may therefore be redone with advantage, instead of using letters of the alphabet & introducing them as fresh patches DJ — 22-6-13

[96J.

Rule 97. In this rule which provides for payment of works, provision

has to be made for recording the pay - ments in the register of works, Form 14. The following sentence will be added to the rule.

Rule 97.

"The payments made will be recorded in the register of works Form No. 14."

The effect of this is to omit the rules 99 & 100. This further emphasises the need for a re-numbering of the rules in their revised form. DS

Rules 99 and 100.- The submission of monthly progress report of works and of statement of sanctions to the Comptroller may be discontinued. In practice these statements are not being received in this office.

An authoritative list of branches of work in the Audit office. 22-4-13

Rule 104 A. As cheques are current for 3 months only, a rule similar to article 347 of the draft Municipal Account Manual may be introduced as 104 A.

May Continue to Come up to Govt. for revised. The Proper report.

Rule 104A

"Cheques are current for 3 months only and those which are not cashed within 3 months of the date of issue shall not be presented for encashment without being redated. The alteration of the date shall be attested by the drawing officer and a note of the fact of redating shall be entered in the Cash Book against the original transaction and upon the counterfoil of the cheque itself. The alteration will in no way alter the accounts, and no further entries shall be made".

Rule 105. The rules in the draft Municipal Account Manual regarding the collection of cheques, rules 348-351 are full

full and clear. They may be adopted in place of the present rule.

Rule 105.

When a signed cheque is cancelled it should be enfaced or stamped "Cancelled" by the drawing officer. The fact of cancellation shall be noted in red ink over the initials of the drawer of the cheque upon the coun-terfoil and also across the order of payment which has been enfaced upon the voucher.

If the cheque is cancelled before the cash transactions of the month in which it was issued have been totalled the entry in the cash book shall be struck out in red ink under the initials of the President with a note that the cheque has been cancelled. But if the correction is required to be made in a year subsequent to that in which the cheque was issued, the amount of the cheque shall be credited in the cash book as "Other items." If however the correction is to be made in the year in which the cheque was issued, it should be charged on the payment side of the cash book as a minus entry under the head of the expenditure to which it was originally charged.

Cancelled cheques shall be carefully retained until the accounts for the period to which they relate have been audited, when they shall

be

17

be destroyed by or in the presence of the audit Officer, who shall certify upon the counterfoil that the cheque has been so destroyed.]-

109. The existing practice is not exactly in accordance with this rule, and the matter is separately under discussion in the Secretariat.

The matter is still pending. Since finalised Please see 6.0 22.7.13. No. 7-18/LB-72-10-19

Budget provision is transferred - monthly only in respect of charges on account of establishment , house rent and fixed contingencies, while in respect of charges for construction and repairs of Local Fund Dispensaries full allotment is transferred on application by the Public Works Department and in respect of varying charges e.g., country madicines Etc., only actual charges are adjusted in the Comptroller's office at the end of the year.

This rule may be recast in accordance with the order of Government to be issued confirming the existing practice.

Rule 109

[Contribution payable to Provincial Funds on account of Local Fund Dispensaries will be adjusted as follows:-

"(a). Charges on account of establishment, house rent and fixed contingencies :- a cheque for 1/12 of the amount provided in the budget on that account

account shall be drawn monthly in favour of the District Treasury Officer and sent to him for credit to the Medical Department.

(b). Charges on account of varying ~~charges~~ items i.e., country medicine ~~diet money~~, furniture, bedding and clothing, midwifery articles etc., will immediately on presentation of the bills by the Senior Surgeon be paid by the President, subject to the budget provision by means of cheques in favour of the Treasury Officer for credit to the Medical Department.

(c). Charges on account of construction and repairs of Local Fund Dispensaries will to the extent of budget provision be paid on application by the Executive Engineer to the credit of the Public Works Department."

110. This rule has to be revised in accordance with Government order No. 10760-70/L.B.130-10 dated 29th June 11, under which the Executive Engineer is required to send a monthly account of expenditure to the President District Board for incorporation in his accounts.

Rule 100. ~~111.~~ Add after the first sentence omitting the second sentence "Before the 20th of each month the Executive Engineer will forward to the President District Board for information and

19

and incorporation in his accounts a - statement of expenditure incurred by the Public Works Department in the previous month. The accounts of these works shall be maintained, audited and finally adjusted by the Comptroller."

112 and 113. These rules require to be slightly altered as in the Pass-book, the Public Works expenditure as intimated by the Executive Engineer and other adjustments intimated by the Comptroller have also to be incorporated.

They may be altered as follows:-

Rule 112. ~~112.~~ "The pass-book shall remain in the custody of the President and it shall be sent once at least a fortnight to the Treasury for the entry of all the District Fund Receipts and payments known to the Treasury."

Rule 113. ~~113.~~ "All transactions passing through the Treasury accounts will be entered in the pass-book in black ink and the monthly totals of District Fund Receipts and payments made out P and agreed with the District Fund cash account as soon as possible after it is closed.

When the pass-book is received - after the 20th of a month Public Works expenditure debitable to District Fund for the previous month as intimated by the Executive Engineer as well as

adjustments

adjustments if any communicated by the Comptroller for incorporation in the Pass-book will be entered in red ink, the final totals for the month made out and the balance struck and entered in words and the Pass-book returned to the President before the 25th of the month.

Rules 119 A to B. There are no rules regarding the treatment of Deposits in the District Fund Accounts. The rules in the Civil Account Code somewhat simplified would serve the p purpose. Rules similar to 365 to 371 of the ~~Bufft~~ draft Municipal Account Manual may be adopted.

Rule 119 A

~~119 A.~~ A register of all deposits paid to the credit of District Fund ~~in cash~~ should be maintained in Form No. 24 A. Separate sets of pages may be set apart for each of the following classes of deposits:-

The deposits are made by the bidders for the lease

(i). Deposits by renters, i.e., those who farm out District Board Revenue.

(ii). Deposits by contractors, i.e., those who undertake to execute any work for the District Board.

(iii). Sale proceeds of impounded cattle. ~~(See Rule 229.)~~

(iv). Other deposits.

Rule 119 B

~~119 B.~~ No sums are to be cre-

credited in the Deposit Register which can be carried to any other head of account; for example, revenue paid to the credit of District Fund on account of a demand not yet due should at once be finally carried to the proper Budget head and should not be placed in deposit.

Note 1.- Earnest money deposited by intending bidders at an auction need not be brought on the deposit account except in the case of the successful bidders. They should, however, be shown in the cash book. The refund of the former should be made immediately the auctions are closed and the acknowledgements of the depositors obtained in the statement of the earnest money deposits prepared at the time of auction. Should it, however, be found not possible to refund any of the amounts on the day of auction, they should be brought on the Deposit Account under "Other Deposits."

Note 2.- Deposits made by the renters of tolls, etc., and by private parties for the execution of works for which they are liable, not being returnable to the parties concerned, should be always received in cash

D. Board

cash and credited to the ~~Municipal~~ Revenue as soon as they are received. (~~See rule 155.~~) But deposits paid by renters towards the end of a year on account of the next official year should be placed in deposit and credited by transfer entries to the ~~nun~~ revenue head concerned only after th commencement of the year to which they relate.

Note 3.- Pay, pension or other allowances should not be placed in deposit on the ground of the absence of the payee or for any other reason.]

Rule 119 C. [Each part of the register will open with the details of the previous year's outstanding balances as shown in the previous year's register. The deposits received during the year will then be entered in the proper part as each such transaction occurs. At the end of the month, a total of the deposits received during it should be made and the total reconciled with the corresponding figure in the monthly classified abstract and initialled by the President. Repayments in cash or by transfer should be noted against the original credit in the column for the month in which the refund is made, and a total of the postings should be made at the end of the month and agreed with the corresponding

figure in the classified abstract. A plus and minus memo of deposits showing the opening balance, total receipts and expenditure and closing balance of deposits shall also be prepared every month.

Rule 119 D. Refunds of deposits in cash should be made on vouchers in Form No. 24 B. They should be passed for payment only when the President has satisfied himself by a reference to the deposit register and the accountant has certified that the deposit is actually outstanding.

Rule 119 E. In transferring to the proper service head of ~~Municipal~~ accounts amounts under deposits, the following procedure should be observed:-

The transfer of amounts from deposits to the proper heads is purely a transaction within the D. Board accounts and it in no way affects Treasury balances and accounts. It should be made by simple book transfers and never by drawing money from and remitting it again to Treasury. There should be a voucher in support of the debit to deposits; and the voucher should be in the same form as for cash payments (Form 24 B.) and be signed by the President. The head to which the amount is transferred should

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should be noted in red ink on the voucher. The payment will, of course be noted in under the deposit register and both debit and credit in the cash account in the respective heads. For the purpose of distinguishing these book adjustments from cash transactions, the entries on this account should be made in red ink.]

Rule 119 F. [The deposit balance should not be drawn upon to meet charges debitable to the general funds of the District Board. But deposits remaining unclaimed for three complete account years after their refunds fall due, should be transferred to the ~~credit of District Fund~~ Income head Government as lapsed deposits. If claims are subsequently made and admitted, the amounts concerned may be refunded as a miscellaneous charge from the general balance of the District Board.

Note 1. Net sale proceeds of impounded cattle, if not claimed within three months, are to be credited to the District Fund.

Note 2. Deposits given as securities by the local board employees shall not be claimable till after the lapsed of six months from the date on which the depositor leaves service under the District Board.]

Rule 119 G. [In July of each year all the outstanding balances which are not

to

to lapse to the benefit of the District Fund according to the above rule, should be transferred to the next year's register and when a claim for refund is preferred and the payment of deposit is made, the fact should be noted also in the register of that year in which the item was credit-ed to the District Fund so as to guard against a second repayment.].

Rule 120. requires to be slightly altered as follows in view of the introduction of Local audit:

~~Rule 120.~~ [A "By the 20th of each month following that to which it relates an account current in Form No. 25 shall be made out in the District Board office and placed before the Finance Committee for review and approval; the monthly account shall then be forwarded to the Comptroller, Local Audit Department, with detailed explanation of the differences, if any, between the closing balance as shown in the account and in the Treasury Pass-book. (Vide rule 115 Supra.)].

Rule 120

121. No change.

122. Rule 123 should be printed after rule 121, as rule 122 and in place of rule 122 a new rule should be adopted as 123. [The accounts of the District Board shall be audited locally at least once a year by or under the orders of the Comptroller in the Local Audit Department.].

Rule 123

Rule 123 A. [The District Board shall at the time of audit, cause to be produced

produced all acounts, registers, documents and subsidiary papers which may be required by the Audit Officers to assist them in their investigations.]

Rule 123 B. [After audit of its accounts by the Local Audit Staff, the Board shall deal promptly with the Objection Statement which is appended to the audit note. The President shall also, as soon as possible, after the receipt of the note, convene a special meeting of the Board to consider the objections and suggestions made by the Local Audit Officer and to decide upon the action to be taken regarding them. The action to be taken shall be indicated in an interleaved copy or on the margin of the audit note and this annotated copy shall be left for the information of Inspecting Officers at the next visit. A copy of the annotated note shall also be sent to the Comptroller, Local Audit Department, for information.]

Rule 123 C. [All important defects which may be discovered during the audit and which require the immediate notice of Government shall be detailed in a report which shall be forwarded to Government with the explanation of the President and suggestions for their rectification.]

Note.- The Comptroller will also submit to Government annually a consolidated report on the audit of

all

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all the District Board Offices in the State showing the defects which have not been remedied or the suggestions -- which have not been accepted.

The other rules do not seem to require any change.

B Sreenivasa Iyer

Compd

Requisition for printing the draft of the revised L.B. Rules

G. R. S. 26]

File No. 265/12

Serial No. 2(a)

1-2 Dec 14. 2 copies remitted in type

Diary No. of letter replied to 20/1 6172

No. 7097
LB 265-12-
9.1.1.14

General and Revenue Secretariat
( )
, the 191

To
The Superintendent Govt Press
Bangalore

Date of issue

Signed by Mr. C. V. Ramanathan

Sir,

I am directed to forward the draft of the revised rules under the L. B. Regulation and to request that the same may be caused to be put into type and the final proof thereof sent to this office before the 31st March next, the matter being treated as urgent. I have etc

pm
20/Dor Secretary

SUBJECT. LB

List of enclosures

Copied by

Examined by

GPB—25,000—8-8-11.

28

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

The rules under the Local Boards Regulation issued with notification No.30/Legis.4-03 dated the 9th September 1903 as amended from time to time.

(2) Letter No.6701/L.A.D.846 dated the 10th April 1913 from the Comptroller suggesting certain amendments to the rules read above.

-o-o-o-o-o-

Order thereon No. 2360-410 LB265-12-2
Dated Bangalore, 2.9.14.

The Comptroller has suggested certain amendments to the existing rules framed under the Local Boards Regulation in consequence of the introduction of Local Audit. He has also proposed that the previcus sanction of Government required under Rule 137 in the case of refunds may be done away with. The Comptroller's proposals are generally approved.

22.8.14

2. It is also found expedient, in this connection, to make a few alterations in the rest of the existing rules, the more important of them being as follow:-

Part II Constitution of Local Boards.

(i) Rule 4 is deleted as being no longer necessary.

(ii) The power of appointing non-official members to Union Panchayets is delegated to Deputy Commissioners by a suitable modification of rule 6.

(iii) Rule 7 is so amended as to permit every Municipal Board within the area of the Taluk

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to return a representative to the Taluk Board.

Part IV District Fund Property & Incom

(iv) The last clause of rule 44 which is rendered superfluous by the abolition of halat on supari is deleted.

(v) A new clause enjoining the issue of printed receipts for taxes and other dues collected is added to Rule 73.

(vi) Rule 74 is recast to convey clear instructions as to how the surplus sale proceeds etc., should be dealt with in the District Fund Accounts.

3. The other changes are of a minor character and call for no remarks.

4. The revised Rules will be ~~renumbered and~~ published in the Mysore Gazette.

8/5

Offg. Secretary to Govt.

To

The Deputy Commissioners of Districts &
Presidents of Dt. Boards.
The Comptroller, Mysore Government.
The Heads of Departments,
The Comptroller, Public Works and Railway
Branch.

Print

2 " Comptroller with a copy of the rules for publication.

B.V.

The Mysore Gazette.

Vol. 49.] PUBLISHED BY AUTHORITY. [No. 41.

BANGALORE, THURSDAY, OCTOBER 15, 1914.

PART III.

Legislative Measures and Rules thereunder.

NOTIFICATION No. 2360—L. B. 265-12-2, DATED 2ND SEPTEMBER 1914.

In modification of the Rules published with Notification No. 30—Legis. 4-03, dated Bangalore, the 9th September 1903, the following Rules are made by Government in exercise of the powers conferred by the Mysore Local Boards Regulation, II of 1902, and of all other powers enabling them in this behalf :—

PART I—PRELIMINARY.

1. In these Rules, unless there is something repugnant in the subject or context the words "Local Boards" mean and include any District Board or Taluk Board or Panchayat constituted hereunder.

"Local Boards" to mean and include District and Taluk Boards and Panchayats.

2. Nothing in the Local Boards Regulation or in these Rules shall apply, until further orders, to the Kolar Gold Fields Sanitary Circle, constituted under Sections 24 and 25 of the Mysore Mines Regulation, III of 1897; and the Kolar District shall, for the purposes of the Local Boards Regulation and these Rules, be deemed to exclude the area comprised within the Kolar Gold Fields Sanitary Circle.

Exclusion of Kolar Gold Fields Sanitary Circle.

3. All Sub-Taluks are declared to be "Taluks" for the purposes aforesaid, and all Deputy Amildars shall have the powers and duties of Amildars for the said purposes.

Sub-Taluks to be Taluks for purposes of Regulation.

PART II.—CONSTITUTION OF LOCAL BOARDS.

4. There shall be established a District Board for each Revenue District, and a Taluk Board for each Taluk proper and each Sub-Taluk, and a Panchayat for each Union.

District Boards, Taluk Boards and Panchayats to be established.

Constitution of Panchayat.

5. (1) Every Panchayat shall consist of such number of members, not less than five and not more than twelve as may be fixed by Government in each case. All such members shall until further orders be appointed by the Deputy Commissioner of the District concerned.

(2) The Chairman shall be appointed in each case by Government.

Constitution of Taluk Board.

6. Every Taluk Board shall consist of fifteen members, made up as follows :—

Ex-officio Members.

(*a*) The Assistant Commissioner in Revenue charge of the Taluk (or Sub-Taluk), or, if no Assistant Commissioner has been placed in Revenue charge, the Amildar or such other officer as may be deputed by Government in this behalf—to be the President of the Taluk Board ;

(*b*) The Amildar of the Taluk to be Vice-President, except where he acts as President under the circumstances mentioned in clause (*a*) ;

(*c*) The Medical Officer in charge of the Dispensary at the Taluk headquarters ;

(*d*) The Senior Officer for the Taluk, of the Public Works Department ;

(*e*) The Sub-Registrar ;

Note.—This includes the Taluk Sheristadar Sub-Registrar where there is no Special Sub-Registrar

Other Members

(*f*) Four holders or proprietors of land (or persons otherwise qualified) in the Taluk, to be elected by the other holders, proprietors, etc., in manner hereinafter set forth, or, in default of election, appointed by Government on the recommendation of the Deputy Commissioner ;

(*g*) One member for each of the Municipal Boards in the Taluk to be elected by the Municipal Members from among their own body, or, in default of election, appointed by the Government as aforesaid ;

(*h*) The remainder to be appointed by the Government as aforesaid, and drawn as far as possible from interests or communities in the Taluk not already sufficiently represented and which it may be desirable to represent on the Board.

Constitution of District Board.

7. The District Board for the Mysore District shall consist of not less than 30 members and every other District Board shall consist of not less than twenty-five members made up as follows

Ex-officio Members

(*a*) The Deputy Commissioner—to be the President of the District Board ;

(*b*) All Assistant Commissioners in Revenue charge of Taluks in the District, as well as the Assistant Commissioner in charge of the District Treasury ;

(*c*) The Chief or Senior Officer for the District in each of the Departments of Medical Relief, Sanitation, Engineering and Education (inspection of schools) ;

Other Members.

(*d*) One non-official representative from each of the Taluks in the District, who shall, on the first occasion under these Rules, be appointed by Government on the recommendation of the Deputy Commissioner and thereafter be elected by the members of the Taluk Board from among their own body, or, in default of election, appointed by Government as aforesaid ;

(*e*) The remainder to be appointed by the Government on the recommendation of the Deputy Commissioner and drawn as far as possible from interests or communities in the District not already sufficiently represented and which it may be desirable to represent on the Board.

Vice-President.

8. (1) The Vice-President of every District Board shall be appointed by Government or authorized by Government to be elected by the members subject to its confirmation, as may be directed in each case.

(2) In cases where the Amildar acts as the President of a Taluk Board under clause (*a*) of Rule 6, the Vice-President shall be elected by the other members of such Board subject to the confirmation of Government.

Division of Taluk into groups of villages.

9. (1) For purposes of election of the members of a Taluk Board referred to in clause (*f*) of Rule 6, each Taluk shall be divided into four groups of villages, each group to return its own member.

(2) The grouping of villages shall be carried out by the Deputy Commissioner with regard to community of interests in such matters as roads, ferries, dispensaries, schools and the like and, as far as possible, it shall be so arranged that the amount of land assessment (including the survey valuation of alienated villages) and local cess paid by each of the various groups shall approximately be the same.

Qualifications of electors.

10. (1) Every male person of the full age of twenty-one years, and of sound mind, and either—

(i) holding or owning land in a group of villages in the Taluk assessed at not less than Rs. 50 per annum, or

(ii) duly appointed to officiate as patel of any village in a group of villages in the Taluk, or

(iii) paying a house tax under these Rules of not less than Rs. 5 per annum in a group of villages in the Taluk,—

shall be entitled to vote at the election of a member of the Taluk Board for such group of villages.

And for membership of Taluk Board.

(2) Subject to the provisions of Rule 15, any person who is qualified under clause (1) of this rule and who, in addition, can read and write, shall be qualified for election or appointment as a member of the Taluk Board of the Taluk where he ordinarily resides.

Lists of voters to be prepared.

11. (1) Lists of the persons in each Taluk qualified to vote shall be prepared under the orders of the Deputy Commissioner, and revised three months before each general election; and copies thereof shall be kept at the office of the Amildar and be open to public inspection at all reasonable hours.

(2) Any person whose name may have been omitted from any such list may apply for enrolment to the Deputy Commissioner, whose decision shall be final.

Procedure for election of Taluk Board Members.

12. (1) Not less than one month before the date fixed by the Deputy Commissioner for any election, the Amildar shall send to each person qualified to vote a written notice setting forth the time and place of election. The place selected shall, as far as possible, be some place conveniently situated with reference to the group of villages concerned.

(2) All persons wishing to vote must be present at the election, and no votes by proxy or in writing shall be received.

(3) On the appointed day the Assistant Commissioner in Revenue charge of the Taluk, or the Amildar, or some other officer deputed by the Deputy Commissioner to preside at the election, shall record the votes of the electors appearing in person.

(4) All objections to voters shall, if possible, be summarily decided by the presiding officer after reference to the list of voters.

(5) The presiding officer, if satisfied that not less than ten per cent of the voters for the group are present, shall declare the candidate having a clear majority of votes to be duly elected. If the number of voters present be less than ten per cent, the Deputy Commissioner may order that the election be held again, or may decide that the electors have failed to elect a member.

(6) If any candidate duly elected declines to take office, the unsuccessful candidate, if any, who received the next largest number of votes

shall be held to have been elected. If there is no such unsuccessful candidate a fresh election shall be held to fill the vacancy thus created.

(7) The results of all elections shall, as soon as possible, be reported to the Deputy Commissioner.

(8) Any election may, with the approval of Government, be set aside by the Deputy Commissioner on the ground of fraud, intimidation, bribery or material irregularity, and in such a case a fresh election shall be held.

Election of members to represent Taluk and Municipal Boards.

13. The election of representatives on the District Board by Taluk Boards and on Taluk Boards by Municipal Boards shall take place at meetings respectively of such Taluk and Municipal Boards convened for the purpose, and the result shall be communicated to the Deputy Commissioner as soon after the election as possible.

General provisions regarding all elections.

14. (1) In the case of all elections of members under these Rules, where there is an equality of votes, the choice shall be determined by lot in such manner as the officer presiding at the election shall deem fit.

(2) No person in the employment or pay of a Local Board shall directly or indirectly engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote, if he is entitled to one. Any breach of this rule will render him liable to dismissal.

Disqualifications for membership.

15. No person shall be eligible for election or appointment as a member of a Local Board who—

(i) is an executive officer or clerk or servant of such Local Board or

(ii) has directly or indirectly any share or interest in any contract or employment with such Local Board ; or

(iii) has been dismissed for misconduct from Government service or

(iv) has been declared an insolvent ; or

(v) has been sentenced to imprisonment or convicted of any non-bailable offence by a Criminal Court, such sentence or conviction not having been reversed in appeal.

Term of office of members and office-bearers.

16. (1) Members of Local Boards, other than members appointed in virtue of their office, shall ordinarily hold office for three years from the date of the *Mysore Gazette* wherein their appointments or elections were notified, or if the period of three years expires before the publication of the names of their successors, until such publication.

Provided that any member of a Taluk or Municipal Board deputed to be a member of a District or Taluk Board, as the case may be, shall vacate such latter office on his ceasing to be a member of the Taluk or Municipal Board.

Provided also that a Taluk or Municipal Board may, by a resolution duly recorded, appoint any other member to be a temporary substitute for its representative on the District or Taluk Board, as the case may be, to whom attendance at any meeting of such Board may be inconvenient.

(2) The Vice-President of a District or Taluk Board appointed or elected under Rule 8, and the Chairman of a Panchayat, shall ordinarily hold office, if *ex-officio* members, for three years from the date of the *Mysore Gazette* wherein their appointment or election as Vice-President or Chairman was notified, and, in other cases, for the residue of their term of membership.

(3) Any out-going member, Vice-President, or Chairman of a Local Board shall, if otherwise qualified, be eligible for re-election or re-appointment.

Resignation of office.

17. (1) Any person appointed or elected as Vice-President, Chairman or member of a Local Board may tender his resignation, and, on the acceptance of such resignation by Government, shall be deemed to have vacated his office.

(2) Any person holding a salaried office under Government, who is a member of a Local Board, shall, on being permanently transferred from the local area over which such Board has authority, or on quitting such local area with the intention of remaining absent therefrom for more than three months, or on his resignation, suspension, removal or retirement from his office under Government, be deemed to have vacated his office of member of such Board. Vacation of office by Government servant on transfer or under certain other circumstances.

18. (1) The Government may, by notification, remove any Vice-President, Chairman or member of a Local Board other than an *ex-officio* member— Removal of Vice-President, Chairman or member of Local Board.

(i) if he is absent for more than six consecutive months from the local area over which such Board has authority, or refuses to act or becomes incapable of acting, or is declared insolvent, or is convicted of any such offence, or subjected by a Criminal Court to any such order, as implies in the opinion of Government a defect of character which unfits him to be Vice-President, Chairman or member of a Local Board;

(ii) if he, without sufficient excuse in the opinion of Government, neglects to be present at more than three consecutive meetings of the Local Board;

(iii) if his continuance in office is, in the opinion of Government, dangerous to the public peace or order or likely to bring the administration of the Local Board into contempt;

(iv) on the occurrence of any other circumstance which, if it had existed prior to the commencement of his term of office, would have disqualified him for election or appointment.

(2) The Government may prescribe a period during which any person so removed shall not be eligible for re-appointment or re-election.

19. In the event of a Vice-President, Chairman or member of a Local Board dying or vacating his seat or being removed from office before the expiration of the period for which he was appointed or elected, a successor shall, unless the Government otherwise directs, be appointed or elected, according as the person dying, vacating his seat, or removed from office, was appointed or elected, and shall hold office for the residue of the term of the Vice-President, Chairman or member whom he succeeds. Filling of casual vacancies.

20. The election or appointment of every Vice-President, Chairman or member of a Local Board shall be notified in the *Mysore Gazette.* Notification of elections and appointments.

21. No member of a Local Board shall be entitled to any salary or allowance by virtue of his office; but the District Board may, with the approval of theDeputy Commissioner, grant to any non-official member of a Local Board, for distances exceeding 5 miles from his ordinary residence, any travelling expenses necessarily and *bonâ fide* incurred solely in the public service, not exceeding a limit of 4 annas per mile for journeys by road and double second class railway fare for journeys by rail. The rates of allowances to official members will be regulated by the Mysore Service Regulations, and charged to the heads of service to which they belong. Payment of salaries or allowances, other than travelling allowances, to members prohibited.

PART III.—THE CONDUCT OF BUSINESS BY LOCAL BOARDS.

22. (1) Every District Board shall meet not less than four times in the year; and a period exceeding four months shall not be allowed to elapse between any two consecutive meetings. Meetings of District Boards;

(2) Every Taluk Board shall meet not less than six times in the year; and a period exceeding three months shall not be allowed to elapse between any two consecutive meetings. of Taluk Boards;

(3) Every Panchayat shall meet not less than once a month. of Panchayats.

23. (1) As a rule, before the close of each meeting of a Local Board the date of the next ordinary meeting shall be fixed. Dates of meetings.

(2) But the President or Chairman may call a meeting at any time when adequate necessity for so doing seems to have arisen, and he shall at any time call a meeting on the requisition in writing of not less than one-third of the members then on the Board; provided that no such meeting shall be held unless a notice of the meeting, specifying the time and place at which and the purpose for which it is to be held, has at least six days previous to the day of such meeting been sent to each of the members.

Meetings to be public.

24. All meetings of a Local Board shall, as a rule, be open to the public. But the presiding member may, in any particular case, direct that the public generally or any particular person shall withdraw.

Quorum.

25. No business shall be transacted at a meeting unless at least three members in the case of a Panchayat, four in the case of a Taluk Board, and seven in the case of a District Board, shall be present. If at the time appointed for a meeting, or within half-an-hour thereafter, a quorum is not present, the presiding member may adjourn the meeting to some future day.

Decision by majority.

26. All questions which may come before a Local Board at any meeting shall be decided by a majority; and in every case of equality of votes, the President or Chairman or other presiding member shall have a second or casting vote.

Interested member not to vote.

27. No member of a Local Board shall vote on any question coming before the Board for consideration in which (otherwise than in its general application to all persons and properties within the local area) he has any pecuniary interest.

Propositions to be reduced to writing.

28. Every motion or amendment duly made and seconded and pressed to a division shall be reduced to writing before being put to the vote.

Modification or cancellation of resolutions.

29. No resolution of any Local Board shall be modified or cancelled within three months by such Board, except at a meeting specially convened in that behalf and by a resolution of such Local Board supported by not less than one-half of the whole number of the members then on such Board.

Language of proceedings of Board.

30. (1) The proceedings of a Local Board shall be conducted either in English or in Kannada as such Board may decide; provided that, if the proceedings are conducted in English, the Board shall provide for interpreting them into Kannada for the benefit of members who do not understand English.

Names of members absent and those present to be specified.

(2) The proceedings of every meeting of a Local Board shall give the names of the absent members as well as of those present, and state whether an explanation of absence is forthcoming in each case.

Copies of proceedings submitted to Government to be accompanied by English translation.

(3) Copies of proceedings of meetings submitted to Government shall, if not in English, be accompanied by an English translation of the same, certified by the signature of the Deputy Commissioner.

Correspondence of Local Boards.

31. District and Taluk Boards may correspond with each other and with Municipal Boards direct; but Panchayats shall correspond through their Taluk Boards. References from Local Boards to Government officers shall ordinarily be made through the Deputy Commissioner, and by means of letters addressed to him (not merely forwarded *through* him); but the Deputy Commissioner may direct by general or special order in writing that any of his subordinates in any department may correspond direct, or hold personal consultation, with any Local Board, or any Committee, regarding work the management of which is entrusted to that subordinate.

Suggestions from Government or Deputy Commissioner, etc., to be considered at next meeting.

32. When any suggestion in writing regarding any matter is received by a Local Board from Government or the Deputy Commissioner or the Chief or Senior Officer for the District in the Educational, Medical, Sanitary or Public Works Department, or the Head of any such Department, it shall be laid before the next meeting and fully considered, and a formal resolution thereon shall be recorded.

President or Chairman to have custody of proceedings and records.

33. The President or Chairman of a Local Board shall have the custody of its proceedings and records.

Executive powers vested in the President or Chairman.

34. The resolutions of a Local Board shall be carried into effect by its President or Chairman, in whom the entire executive power of the Board shall be vested, and who shall be directly responsible for the due fulfilment of the purposes of the Local Boards Regulation and these Rules.

President's powers in emergencies.

35. It shall be lawful for the President of a District or Taluk Board in cases of emergency to direct the execution of any work or the doing of any act which such Board is empowered to execute or do and the immediate execution or doing of which is in his opinion necessary for the service or safety of the public, and to direct that the expense of executing such work or doing such act, incurred as the emergency may require, shall be paid from the funds at the disposal of such Board: Provided that every direction given under this rule shall be reported at the next following meeting of the Board.

Appointment, dismissal, etc., of officers and servants.

36. The President or Chairman of a Local Board may, subject to such control as the Government may prescribe, appoint such officers and servants as such Board is empowered to entertain, and may, subject as aforesaid, fine, suspend or dismiss any of such officers or servants, and appoint others in their stead: Provided that any officer or servant aggrieved by any order passed by the Chairman of a Panchayat or the President of a Taluk Board or of a District Board under this rule may, within one month from the date of such order, appeal to the President of the Taluk Board, or to the President of the District Board, or to Government, as the case may be, and the order passed on such appeal shall be final.

Delegation of powers by President to Vice-President.

37. (1) The President of a District or Taluk Board may, from time to time, authorize the Vice-President by an order in writing to exercise any of the powers conferred or to perform any of the duties imposed on the President by these Rules and may at any time in like manner modify or cancel such order: Provided that such delegation of powers or duties shall not relieve the President of any responsibility imposed upon him by these Rules.

and by Chairman to a Panchayatdar.

(2) The Chairman of a Panchayat, with the previous consent of the Panchayat, may on his own responsibility authorize any member of the Panchayat, by an order in writing, to exercise, for a period not exceeding four months during any one official year, any of the powers conferred on such Chairman by these Rules, and may cancel or modify such authority.

Power of Local Boards to appoint committees.

38. A local Board shall have the power, for general working purposes, to appoint any one of its members or a committee of them for the conduct of any work or works, or to provisionally decide or report on any matter, and may delegate to such member or committee such of its own powers as may be necessary. The acts of the member or the proceedings of the committee shall be subject to the review and confirmation of the Local Board.

District Board may appoint committees for managements of any institution under its control.

39. The District Board may from time to time appoint committees, composed of any persons, whether members of the District Board or not, for the management of any institution under its control and administration, and the committee so appointed shall manage that institution under the orders of the District Board. Committees so appointed shall hold office during the pleasure of the District Board.

Contracts to be ordinarily in writing, and Stamp and Registration Laws to be complied with.

40. Contracts entered into by the District Board, or by a Taluk Board as the agent of the District Board or by a Panchayat as agent of the Taluk Board, shall ordinarily be reduced to writing, and the provisions of the laws relating to Stamps and Registration shall be complied with.

Written contracts to be signed by President or Chairman

41. Written contracts shall be signed on behalf of a Local Board by the President or Chairman.

PART IV.—DISTRICT FUND PROPERTY AND INCOME.

Property vested in the District Board.

Certain things to vest in the District Board.

42. The pavements, stones and other materials of all roads vested in the District Board, and all erections, materials, implements and other things provided for such roads;

all sewers, drains, drainage works, tunnels and culverts in, alongside or under such roads, whether made at the cost of the District Fund or otherwise, and all works, materials, and things appertaining thereto;

and all rubbish, sewage, filth and other matters collected at the cost of the District Fund

shall vest in the District Board:

Provided that the Government may from time to time exclude any of the matters aforesaid from the control of the District Board, and cancel the order of exclusion wholly or in part.

Local cess.

Proportion of local cess to be credited to District Funds.

43. Seventy-six per cent of the one anna local cess on all items of land revenue (including "Land Revenue—miscellaneous") collected in each district shall be credited to the District Fund of that district

Tax on houses.

Tax on houses.

44. (1) The Government may at any time sanction the levy of a tax on houses (including shops and warehouses) situated within any Union from such date and at such rates not exceeding those laid down in Section 20 of the Local Boards Regulation as it may direct.

Cessation of levy of mohatarfa.

(2) From the date of levy of such tax the mohatarfa tax heretofore levied on that class of property shall cease to be levied within the Union.

Proclamation to be made.

45. On sanction of Government being received, the District Board shall cause proclamation to be made within the Union by beat of drum, specifying the rates at which, and the date from which, the tax on houses shall be leviable

Shanbhog to furnish lists of houses with names of owners and occupiers.

46. (1) The shanbhog of every village situated within the Union shall, on the requisition of the Chairman of the Panchayat of such Union prepare and furnish lists of all houses within the village or villages of which he is shanbhog, with the names of the owners and occupiers.

Tax-books.

(2) On receipt of such lists, the Chairman of the Panchayat shall cause tax-books to be prepared, showing in distinct columns the names of the owner and of the occupier of each house, the class under which such house shall be taxed, the amount of the tax due and the date on which the tax is payable.

Certain buildings exempted from taxation.

47. Buildings exclusively used for charitable purposes, or set apart for public worship and either actually so used or used for no other purpose and buildings exclusively used as chattrams, musafirkhanas, hospitals dispensaries, or schools, and buildings which are the property of or are vested in the Government or the District Board and not used for residential purposes, shall not be liable to the tax.

Inspection of tax-books

48. Every person claiming to be the owner or occupier of any house taxable under these Rules, or the agent of such person, shall be at liberty to inspect the tax-books at all reasonable hours and to make extracts therefrom without the payment of any fee.

Completion of tax-books to be notified.

49. As soon as the tax-books are prepared, the Chairman of the Panchayat shall give public notice thereof by beat of drum in the Union and of the place or places where the books may be inspected.

Amendment of tax-books.

50. (1) The Chairman of the Panchayat may, from time to time, add to or amend the tax-books, by inserting therein the name of any person liable to be taxed, or by inserting any property liable to the tax, or by altering the classification of such property; and, in the case of every such

amendment, notice thereof shall be given to the person interested in such amendment.

(2) The President of the Taluk Board may at any time, on his own motion or on the motion of any person interested, exercise any or all of the powers of the Chairman of the Panchayat under clause (1) of this rule, subject to notice being given as therein provided and no order so passed by the President of the Taluk Board shall be varied or cancelled save by appeal under Rule 58.

Tax payable in two equal instalments.

51. (1) The tax imposed under Rule 44 shall be payable by the owner or the occupier of the house in two equal half-yearly instalments.

(2) Subject to the provisions of clause (1) of Rule 52 the instalment for each half-year (*i.e.*, from January to June, or July to December) shall be payable within thirty days after the commencement of such half-year.

Newly constructed or re-constructed houses.

52. (1) When any house in a Union is constructed, re-constructed or enlarged, the Chairman shall assess the tax leviable in respect of the house, and the instalment for the half-year in which the assessment is made shall be payable within thirty days after the date of the service of notice issued under clause (1) of Rule 53.

Remission when house is demolished or destroyed.

(2) When any house is completely demolished or destroyed, the owner thereof may give notice to the Chairman of such demolition or destruction, in which case the Chairman shall remit the tax assessed in respect of the house with effect from the half-year next after that in which the notice is given; and until such notice is given, such owner shall be liable at the discretion of the Chairman to payment of the tax which would have been leviable had such house not been demolished or destroyed.

Notice of demand for house-tax.

53. (1) Where any house-tax shall remain unpaid ten days after the same is due, the Chairman of the Panchayat may cause to be served upon the owner or owner's agent or occupier of the house, or upon all of them, a notice in writing in the form given below, or to the like effect:—

Notice of demand.

Take notice that the Chairman of the Union Panchayat demands from you the sum of due from you to the Panchayat of for your house in for the half-year 191 , and if the sum due is not paid into the office of at or if sufficient cause for the non-payment is not shown to him or to within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Date (Signature of the Chairman.)

Distraint, etc.

(2) If such owner or owner's agent or occupier shall not, within fifteen days from the service of such notice of demand upon him, pay the sum due, or show cause to the satisfaction of the Chairman why the same should not be paid, the Chairman or other person duly authorized in that behalf by him may levy such sum, with all costs, in any of the following ways:—

(i) By distraint and sale of the movable property of the defaulter, or, if the defaulter be the occupier of any building in respect of which such tax is due, by distraint and sale of any property found in or on such building, provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid.

(ii) If for any reason the distraint or a sufficient distraint of the defaulter's property is impracticable, by prosecuting him before a Magistrate.

Penalty for wilfully omitting to pay tax or preventing distraint.

(3) Any person bound to pay any tax who shall be prosecuted under this rule before a Magistrate shall be liable, on proof to the satis-

faction of the Magistrate that he wilfully omitted to pay the amount due by him or that he wilfully prevented distraint or a sufficient distraint, to pay a fine not exceeding twice the amount of the tax found to be due, and shall also pay such tax and the costs of the prosecution.

Warrant for distraint.

54. In order to the distraint and sale of property under clause (2) of the preceding rule the Chairman of the Panchayat shall issue a warrant in the form given below or in some similar form; and for each such warrant a warrant-fee of two annas shall be leviable:

Distraint warrant

To

(Here insert the name of the officer charged with the execution of the warrant.)

Whereas of has not paid or shown sufficient cause for the non-payment of the sum of rupees due for the taxes mentioned in the margin for the 191 although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said (or, as the case may be, any goods and chattels found on the premises referred to) to the amount of the said sum of rupees, together with for warrant-fee, making together with a sum of , and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if, within fifteen days next after such distraint, the amount due on account of the said taxes and fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale the amount due on account of the said taxes and fee , rupees and the charges of taking, keeping and selling such distraint, to return the surplus, if any, on demand, to the person whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said you are to certify the same to me together with this warrant.

Date:

(Signature or stamp of the Chairman of the Panchayat.)

Inventory. Sale.

55. The Chairman of the Panchayat or other person duly authorised as aforesaid shall make an inventory of the property distrained, and if the amount due is not paid within fifteen days after distraint, the property may be sold.

Tax paid by occupier to be deducted from rent.

56. Whenever any house-tax shall have been paid by the occupier, or recovered from him by seizure and sale of his property, it shall be lawful for him to deduct the amount so paid or recovered from the next and following payments of rent.

Tax-books need not be prepared annually.

57. (1) The Chairman of the Panchayat shall not be bound to cause new lists or tax-books to be prepared every year, but may adopt those of the preceding year with such alterations and amendments as he may deem necessary; provided that a fresh general assessment shall be made not less than once in four years.

(2) Public notice of such alterations and amendments thereof shall be given in manner provided in Rule 49 and the provisions of Rules 48 and 50 shall be applicable to such books and to the taxes mentioned therein.

Appeals.

58. (1) In the case of any assessment made or tax demanded by the Chairman of the Panchayat or President of the Taluk Board, an appeal from his decision shall lie to the Taluk Board, which shall hear and dispose of the same as it deems fit at its next meeting.

(2) No such appeal shall be entertained—

(i) unless it be made within thirty days after the tax complained of has been demanded, and

(ii) unless the tax, if any, demanded by the Chairman of the Panchayat or President of the Taluk Board shall, except when the Taluk Board otherwise directs, have been paid or deposited at the Union office on or before the day on which the appeal is made.

(3) In the event of the amount of any tax being decreased or remitted by the Taluk Board, the Chairman of the Panchayat shall grant a refund accordingly.

(4) The assessment or demand of any tax, when no appeal is preferred, and the adjudication of an appeal by the Taluk Board, shall be final.

Exemption on the ground of poverty.

59. The Taluk Board having authority over the Union in which any house is situated may, on the ground of poverty, exempt from payment of the whole or any portion of the tax the owner or occupier of such building. It may in like manner, with the approval of Government, exempt any classes of houses.

Tolls upon carriages, carts and animals.

Rules to regulate the levy of tolls.

60. The levy of tolls upon carriages, carts and animals passing along roads and bridges vested in the District Board shall be governed—

(1) by the provisions, so far as they are applicable, of the "Rules for the Levy of Tolls on Public Roads and Bridges in Mysore" issued under the authority of the Government of India with the Notification of the Chief Commissioner of Mysore, No. 274, dated the 4th November 1876, except Rule 5 (reproduced at foot*); and

(2) by the additional rules set forth below.

**Rules for the Levy of Tolls on Public Roads and Bridges in Mysore.*

Whereas it is expedient to authorize the levy of tolls upon roads and bridges in Mysore, the following rules with that object are sanctioned by His Excellency the Viceroy and Governor-General in Council:—

1. The Chief Commissioner of Mysore may from time to time declare the roads on which and the place where tolls shall be taken, and may abolish the collection of tolls on roads on which such tolls have been declared leviable; and may authorize the erection or removal of any toll-bar for the purpose of carrying out the provision of this section.

2. The Chief Commissioner of Mysore may cause such rate of tolls not exceeding those mentioned in the schedule hereto annexed to be levied on any road or bridge in Mysore which has been or shall hereafter be constructed at the expense of the Government of Mysore.

3. In case of non-payment of any such toll on demand, the officers appointed to collect the same may seize any of the carriages or animals on which it is chargeable, or any part of their burden of sufficient value to defray the toll.

4. If any toll remains undischarged for 24 hours after the property has been seized as stated in the preceding section, the said property shall, after twenty-four hours' notice, exclusive of Sunday or any close holiday, be sold by public auction for discharge of the toll, and all expenses occasioned by such non-payment, seizure and sale, by order of the officer authorized to superintend the collection of the toll, who shall cause any balance that may remain to be returned on demand to the owner of the property. Provided that if at any time before the sale has actually begun tender is made of the amount of all expenses incurred and of double the toll payable, the said officer shall forthwith release the property seized.

5. No toll shall be paid for the passage of troops, or military stores or equipages or of police officers on duty, or of any person or property in their custody, or of any property *bona fide* belonging to Government as established by the production of a certificate from the Head of the Department to which it belongs.

6. The collection of tolls may be placed under the management of persons appointed by the Chief Commissioner, or may be made by the officers of Government; and all persons employed for this purpose shall be liable to the same responsibilities as they would be if employed in the collection of the land revenue.

The Chief Commissioner may also, under such conditions as he considers advisable, authorize the sale by public auction of the right to collect tolls at all or any of the toll bars.

7. Any person who is not duly appointed as a toll collector who shall levy or demand any toll on any public road or bridge, or who, when duly appointed as such, shall demand more than the rates specified in the schedule, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 200 or to simple or rigorous imprisonment not exceeding six calendar months.

8. A table of the tolls authorized to be taken at any toll-gate or station under these rules, with a statement of the penalties for refusing to pay the same, legibly written in English and the vernacular of the locality, shall be put up in conspicuous place near such gate or station.

It shall be the duty of the person in charge of such gate or station to keep such able in a proper and legible condition.

9. The net proceeds of the revenue from tolls shall be applied wholly to the construction, repair and maintenance of roads and bridges within the Mysore Province.

10. Any person who fraudulently or forcibly passes any toll-bar without paying the proper toll, or who obstructs the toll-gatherer in the discharge of his duties, shall be liable, on conviction before a Magistrate, to simple or rigorous imprisonment for any term not exceeding three months or to a fine not exceeding 50 rupees.

11. The Chief Commissioner of Mysore is authorized to issue such further orders, from time to time, as he may deem necessary, to regulate the levy of tolls in the Province, provided that such orders are not repugnant to the provisions of these rules.

Notification of levy of tolls.

61. On the levy of tolls being sanctioned by Government, the District Board shall cause a notification to be published in the *Mysore Gazette*, specifying the places where, the date from which, and the rates at which, the tolls shall be levied.

Toll-gates to be erected.

62. The District Board shall thereupon construct toll-bars gates and gate-keepers' stations at the places aforesaid, and may place the collection of such tolls under the management of such persons as may appear to it proper, or may lease out the same, and may frame bye-laws for the guidance of toll-collectors.

Composition for tolls and issue of licenses.

63. The District Board may compound with any person for a sum to be paid annually or half-yearly in lieu of all such tolls either generally in respect of all roads and bridges in the district vested in the District Board or specially in respect of any particular road or bridge and may issue licenses to any such person in respect of his carriages, carts and animals; provided always that such composition shall include all the carriages, carts and animals possessed by the person compounding

No tolls to be levied in certain cases.

64. (i) No tolls shall be levied for the passage of carriages, carts or animals

(*a*) belonging to Local Boards

(*b*) conveying District Fund servants on duty, or property in the custody of such servants,

(*c*) licensed by the District Board, during the period for which they have been licensed, or

(*d*) engaged by the Postal Department to convey mails,

(*e*) belonging to Government servants travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowances.

(ii) No toll shall be levied for the passage of troops or Military Stores or equipages or of Police officers on duty or of any person or property in their custody or of any property *bonâ fide* belonging to Government as established, where proof is required by the production of a pass or certificate from an officer of the department to which the property belongs, authorised by the Deputy Commissioner or by Government to grant such certificates or passes, which pass or certificate shall be delivered up at the last toll-gate passed, before the cart, carriage or animal conveying such property reaches the destination noted in such pass or certificate.

Payment of tolls at one gate or bridge may clear carriages, etc., at any other gate or bridge.

65. With the sanction of Government it may be declared that payment of tolls on carriages, carts or animals at any gate or bridge shall clear such carriages, carts or animals at any other gate or bridge specified.

Tolls not to be levied in the absence of table of tolls prescribed.

66. When the table of tolls prescribed in Rule 8 of the rules published with the Chief Commissioner's Notification No. 274, dated 4th November 1876, is not put up at any toll-bar, gate or station, no tolls shall be levied thereat during such time.

REVISED SCHEDULE OF THE MAXIMUM RATES OF TOLL.

	Rs.	A.	P.
1. On every motor car	1	0	0
2. On every motor tricycle or bicycle	0	4	0
3. On every other vehicle of any description propelled by steam or other motor power	1	0	0
4. On every four-wheeled carriage	0	12	0
5. On every two-wheeled carriage on springs other than a jutka or ekka.	0	8	0
6. On every ekka or jutka, laden	0	4	0
7. On every ekka or jutka, unladen	0	2	0
8. On every other vehicle with springs including tricycle and bicycle	0	2	0
9. On every cart or other vehicle not on springs drawn by 8 bullocks, buffaloes, horses ponies, asses or mules, if laden	1	0	0
10. On every cart or other vehicle not on springs drawn by 8 bullocks, buffaloes, horses ponies, asses or mules, if not laden	0	8	0
11. On every cart or other vehicle not on springs drawn by 6 bullocks, buffaloes, horses ponies, asses or mules, if laden	0	8	0
12. On every cart or other vehicle not on springs drawn by 6 bullocks, buffaloes, horses ponies, asses or mules, if not laden	0	4	0
13. On every cart or other vehicle not on springs drawn by 4 bullocks, horses, buffaloes ponies, asses or mules, if laden	0	6	0
14. On every cart or other vehicle not on springs drawn by 4 bullocks, horses, buffaloes ponies, asses or mules, if not laden	0	3	0
15. On every cart or other vehicle not on springs drawn by 2 bullocks, buffaloes, horses ponies, asses or mules, if laden	0	4	0
16. On every cart or other vehicle not on springs drawn by 2 bullocks, buffaloes, horses ponies, asses or mules, if not laden	0	2	0
17. On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse pony, ass or mule, if laden	0	2	0
18. On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse pony, ass or mule, if not laden	0	1	0

	Rs.	A.	P.
19. On every buffalo or bullock per head, if laden	0	1	0
20. On every buffalo or bullock per head, if not laden	0	0	6
21. On every elephant	1	0	0
22. On every camel, if laden	0	4	0
23. On every camel, if not laden	0	2	0
24. On every horse, if laden or ridden	0	1	6
25. On every horse, if unladen or unridden	0	0	9
26. On every thattu or mule, if laden or ridden	0	0	9
27. On every thattu or mule, if unladen or led	0	0	6
28. On every ass, if laden or ridden	0	0	6
29. On every ass, if unladen or led	0	0	3
30. On every sheep, goat or pig	0	0	1
31. On every palanquin, dooly, palna or tonjon with two bearers	0	2	0
32. On every palanquin, dooly, palna or tonjon with more than two bearers	0	4	0

N.B —Animals drawing any vehicle for which toll can be demanded are not also to be charged with toll.

A single payment to clear gate for any one day.

67. No more than one payment of toll shall be demanded at any one toll-bar, gate or station in respect of any carriage, cart or animal in any one period of twenty-four hours counted from sunrise to sunrise. Provided that when toll has been paid at any toll-bar, gate or station in respect of any carriage, cart, or animal not laden or unridden, the difference between such toll and the toll payable in respect of such carriage, cart, or animal laden or ridden shall be payable if such carriage, cart, or animal, again passes through such toll-bar, gate or station, laden or ridden, within such period.

Receipts.

68. When payment of any toll is made, a receipt shall be granted by the person to whom the payment is made in such form as the District Board may, from time to time, prescribe.

Police to assist toll-collectors.

69. In all cases of resistance to the lawful authority of the toll-collectors appointed under these rules, all police officers shall assist the toll-collectors, when required, and, for that purpose, shall have the same power which they have in the execution of their ordinary police duties.

Fees.

Notification of levy of fees.

70. (1) When the District Board shall have determined with the approval of the Government to levy any fees, it shall at once proclaim, by an order in writing and by beat of drum, in the villages in which such fees are to be levied, that such fees will be levied from the date specified in such order and at the rate fixed therein, until such time as the said order shall be modified or cancelled.

(2) Copies of such order shall also be exhibited at the offices of the District and Taluk Boards and at some conspicuous place or places in the villages in which such fees are to be levied.

To whom fees are payable.

71. (1) Every fee imposed under the preceding rule shall, at the rate mentioned in the proclamation, be paid on demand to the President of the Taluk Board or to any person authorized in that behalf by such President.

Fees how recoverable in default.

(2) If such fee is not so paid, the movable property of the person by whom it is payable shall at once be seized and sold by the President of the Taluk Board or any person duly authorized by him in that behalf.

Collection of taxes, etc.

Receipts to be given for all payments of taxes and fees.

72. The President of the Taluk Board, or the Chairman of the Panchayat, shall give to every person making payment of house tax or a fee, a receipt therefor signed by him or by some person duly authorized by him in that behalf. Such receipt shall specify—

(i) the date of the grant thereof;
(ii) the name of the person to whom it is granted;
(iii) the tax or fee in respect of which the payment has been made;
(iv) the period for which the payment has been made; and
(v) the amount in respect of which it is granted.

The receipt shall be printed in foil and counterfoil in Form No. 1. The foil will be given as a receipt to the party, the counterfoil being retained as an office copy. These receipts shall be bound in books of hundred each and shall bear consecutive machine numbers. Before issue to the

collectors the fact of their containing the full number shall be certified by the President of the Taluk Board or the Chairman of the Panchayat.

Conditions of distraint and sale.

73. Whenever, under the provisions of Rules 53 and 71 of this part or of Rules 3 and 4 of the rules issued with the Chief Commissioner's Notification No. 274, dated 4th November 1876, any property is distrained, seized or sold in consequence of the non-payment of any house tax, fee or toll due, such distraint, seizure and sale shall be effected subject to the provisions of the Code of Civil Procedure and to the conditions, exceptions and exemptions hereinafter provided.

Exceptions.

(i) The following property shall not be liable to distraint:—

(*a*) The necessary wearing apparel and bedding of the defaulter, his wife and children;

(*b*) the tools of artisans; and

(*c*) where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed-grain as may, in the opinion of the President of the Taluk Board or the Chairman of the Panchayat under whose authority such seizure is made, be necessary to enable the defaulter to earn his livelihood.

Limit.

(ii) The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the house tax, fee or toll, and warrant fee and the probable expenses incidental to the detention and sale of the said property.

Perishable property

(iii) When the property seized is subject to speedy and natural decay, or when the expense of keeping it in custody and the amount of the tax due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized, to the effect that it will be sold at once, and shall sell it accordingly, unless the amount due be forthwith paid.

Surplus sale-proceeds.

(iv) Any surplus that may remain after deducting the amount of the house tax, fee or toll including all reasonable and lawful expenses shall be kept in deposit in the D. F. accounts for six months for being returned to the owner on demand, and if no demand be made within such period it shall be credited to District Funds as Lapsed Deposits

Recovery of amount due by suit not precluded.

74. Nothing herein contained shall preclude the institution of a suit for any amount due under the Local Boards Regulation or these rules.

PART V—DISTRICT FUND FINANCE AND ACCOUNTS.

General.

Receipts to be paid into Treasury intact.

75. Every Local Board shall pay into the local Government Treasury all moneys received on account of the District Fund; and it shall draw any money it may require only by means of cheques.

76. All sums realized by Local Boards, as above shall be paid in full into the Government Treasury, and no portion thereof shall be appropriated for expenditure.

Prescribed major, etc., heads not to be altered.

77. No change shall be made, without the permission of the Comptroller, in the prescribed major, minor and detailed heads given in Appendix A.

Salaries, allowances, etc.

78. Salaries and allowances of all officers, pay of establishments, and their leave allowances, travelling allowances, pensions and gratuities shall be regulated by the Mysore Service Regulations and by special orders of Government, if any.

79. The rules contained in the Civil Account Code, shall be observed, as far as possible, in all account matters not specifically provided for in these rules or in the special orders of Government issued from time to time.

Receipts.

Day Book.

80. (1) All collections made by authorized servants of a Local Board shall be entered in a day book or Khirdee in Form No. 2 to be kept by

them for each class of collections and remitted to the District or Taluk Treasury concerned not less than once a week with the day book and a chellan in duplicate in Form No. 3 (*a*). Before the money is presented at the Treasury the day book and chellan should be produced at the Local Board office for examination by a responsible official who should initial them in token of such examination and retain one foil of the chellan in support of the entries in his accounts. The Treasury will not ordinarily receive any collections from the Local Board collectors if the chellans accompanying them do not bear signs of such examination. The day book will be signed by the Treasury officer and returned to the party presenting the money as his acknowledgment.

Chellan.

(2) Money due to the Local Board by private persons as well as collections made by Government officers acting on behalf of the Board shall be paid direct into the District or Taluk Treasury concerned accompanied by a chellan in triplicate in Form 3 (*b*). Of the three foils, one will be retained in the Treasury, the second given as receipt to the party and the third sent to the Taluk Board office for noting the credit in the D. F. Accounts.

Schedule of Chellans.

(3) All the chellans received under clauses 1 and 2 in the Taluk Board office will be entered in a schedule of receipts in Form No. 4 and will immediately after the close of the month to which they relate be sent to the District Board office, the total receipt of the Taluk Board being verified with the Treasury Accounts.

Cheques.

81. Cheques received in payment of amounts due to District Funds, *e. g.*, contribution due by Municipalities towards the cost of District Office establishment and contingent charges, shall be duly endorsed by the President of the District Board and sent to the District Treasurywith the prescribed chellan for transfer credit to the District Fund.

Crediting and adjustment of local cess.

82. The one anna cess on land revenue and on other items collected by the revenue authorities shall continue to be credited as heretofore in the Revenue and Treasury accounts ; but on the last day of each month, when the District Treasury accounts are being made up, the amount of the cess shall be adjusted in the Treasury accounts, as shown below :—

Debit.	Credit.
Local Cess.	(1) District Fund—
(1) Allotment to District Fund.	Allotment from Local Cess.
(2) Do Local Funds General.	(2) Local Funds General—
(3) Do Village School Fund.	Allotment from Local Cess.
	(3) Village School Fund—
	Allotment from Local Cess.

Note.—For the amount so credited to District Fund no chellan or advice need be sent to the office of the District Board, but the amount will be credited by the District Treasury in the Pass Book on the credit side as 76 per cent of one anna cess on land revenue, etc., realized during the month.

Cash Book.

83. All moneys advised as per Rules 80 to 82 to have been received in the Treasuries shall be entered in a Cash Book (Form 5) on the credit side under appropriate budget heads of account.

Each item of revenue to be brought to credit.

84. The District Board is responsible for making such arrangements as will secure that each item of revenue is duly brought to credit in the account ; and for this purpose a separate register showing the demand, collection and balance for each item of revenue shall be maintained in Forms 6 and 6 (*a*), the Taluk Boards sending monthly to the District Board a demand, collection and balance statement in the same forms.

Proper accounts to be maintained, etc.

85. It is the duty of the Taluk Board to see that proper accounts are maintained by the servants of that Board for the demand and for the collection of the revenues made by them and that such collections have been duly remitted to and acknowledged by the Treasury.

Expenditure.

Heads of Civil expenditure.

86. The expenditure other than that for works carried out by the P. W. D., is chiefly under the following heads :—

(*a*) Establishments.

(i) The whole establishment of the District Board shall be recorded in an establishment check or pay register in Form No. 7 in which every appointment as made shall be entered under its appropriate section, the temporary establishment being shown separately from the permanent establishment. When any revision of the establishment is made, the details of the revision shall be noted in the register, the number and date of sanction being quoted in column 1 thereof. Every entry in this register should be initialled by the President or by some responsible officer.

Note.—In this register all sanctions of recurring charges other than establishment, *i. e.*, house rent, etc., may also be entered in order to facilitate the check of monthly bills for such charges.

(ii) Salaries of establishment shall be drawn and disbursed according to the rules contained in Chapter V of the Civil Account Code, Volume I.

Arrear pay should be drawn not in the ordinary monthly pay bill but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld or on which it was refunded by deduction or of any special order granting a new allowance.

Such bills can be paid at any time and may include as many items as are necessary. But when the claims are allowed to remain in abeyance for over two years, special sanction of the Board at a meeting should be obtained before payment. When bills for arrears of pay are paid, the number and date of the voucher should be noted on the original bill from which the charge was withheld or omitted or in which it was refunded against the item concerned in order to prevent a second claim being entertained.

(*b*) *Travelling allowances to establishments and to non-official members.*—The travelling allowances shall be claimed on bills in the prescribed forms and paid after audit.

(*c*) *Contingent charges.*—Contingent charges of the District Board office shall be drawn and accounted for on detailed contingent bills accompanied by vouchers in Form No. 9 in accordance with Article No. 89 of the Civil Account Code, Volume I.

Those of Taluk Boards shall be drawn on an Abstract Contingent Bill and accounted for in a Detailed Contingent Bill in Form No. 10 accompanied with all vouchers and payees' receipts in support of the charges.

(*d*) *Works carried out by District Board Agency.*—Execution of works by District Board Agency.

What works to be carried out by District Board Agency.

87. All works requiring a degree of professional skill not at the disposal of the District Board shall, as a rule, be carried out by the Public Works Department unless specially ordered otherwise. All works which do not require such skill shall be carried out by District Board Agency. All works carried out under the supervision of the District Board shall, as far as possible, be given on contract.

Estimates for works.

88. A properly detailed estimate in Form 11 shall be prepared, which should be sanctioned by competent authority, before any new work or repair is undertaken; and except in very extraordinary circumstances, no work shall be commenced in the absence of a sanctioned estimate therefor.

Professional opinion.

89. If professional opinion upon any work is necessary before any estimate is sanctioned, it may be called for and obtained by the sanctioning authority from an officer of the Public Works Department.

Schedule of rates to be kept.

90. To facilitate the preparation of estimates, a schedule of rates for each kind of work commonly executed shall be kept up in Form 12 in the office of each District Board. The schedule should be passed by the members of the District Board at a meeting, and kept corrected up to date.

Revised estimates.

91. A revised estimate shall be prepared and sanctioned when there is a likelihood of the original estimate being exceeded either from the rates being found insufficient, or from any other cause whatsoever.

Sanctioned works may be carried out in the following year.

92. Works for which estimates have been sanctioned in one year may be carried out in the following year without further sanction, but the cost must always be met from the budget of the year in which the work is actually carried out and paid for.

After lapse of two years, fresh estimate necessary.

93. If works for which estimates have been sanctioned are not commenced within two years from the date of the sanction, a fresh estimate must be prepared and submitted for sanction with an explanation for the omission.

Incomplete works to have preference.

94. Works once commenced shall have preference over those not commenced, and shall be proceeded with until completion from year to year without fresh sanction.

Agreements for works given on contract.

95. For every work given on contract, and costing over Rs. 20, an agreement on stamped paper shall be taken.

Register o estimate.

96. All estimates and allotments will be entered in a register (Form No. 13). When a revised estimate is sanctioned the entry relating to the original estimate should be neatly scored through in red ink. The number of the revised estimate should be entered in the column for remarks opposite the original entry, and a corresponding cross reference should be made opposite the entry of the revised estimate. Subsequent additions to, and deductions from, the sanctioned allotments will be noted with quotation of the orders relating thereto.

Register works.

97. A register of works shall be maintained to show the comparison of the sanctioned estimate for each work with the expenditure incurred upon it from time to time. A separate page in this register shall be given for each work. It shall be in Form No. 14.

Measurement of works.

98. All works done must be measured at least once a month. In the case of small works, however, the execution of which runs over a few days, it will be convenient to measure up and pay for them once for all after their completion and the agreements with the contractors should provide for this when practicable.

Measurement Book.

99. All measurements of work done or of materials supplied will be recorded in a measurement book (Form No. 15) to be kept by the Sanitary Inspector, Assistant Sanitary Inspector, Overseer or other officer deputed for the duty of periodically measuring the work. The measurement book must be looked upon as a most important record, since it is the basis of all accounts of quantities. Full particulars and the situation of the work measured must be given in the measurement book to admit of the work being readily identified and the measurements checked and also of the value of the work readily calculated.

Note.—A separate book should be kept for each big road or work and for smaller works one book may be used for a number of works of the same class but separate sets of pages should be set apart for each work. This instruction should be carefully attended to by each subordinate or officer who writes up the measurement books.

100. Outside each measurement book should be noted the names of the works and the exact period to which it appertains, thus 'from 1st July to 15th December 1900,' the earlier date being that on which it was brought into use and the latter that on which it was completely filled in and returned to the Local Board Office. The pages of the book should be machine numbered and no page should on any account be torn out, nor should any entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by scoring through the incorrect words or figures and re-writing the correct words or figures, and the correction thus made should be initialled.

101. Except the entries in the 'contents' column which should invariably be made in ink, the entries in the measurement book should be made in pencil at the time the measurements are taken and on the spot and the pencil entries should not be inked over, but should be left untouched. Every measurement should be recorded by the officer by

whom it is actually made and bear his signature and the date. The practice of entering measurements in note books, or on slips of paper and afterwards copying them into measurement books, is strictly prohibited.

102. From the measurement book all quantities should be clearly traceable into the documents on which payments are made. No contract certificate or bill should be signed without crossing off the corresponding entry in the measurement book. The document on which the payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

103. All the measurement books should be numbered serially, and a register of them should be maintained in the District Board Office. The eventual return of all measurement books to the District Board Office for record must be insisted upon.

104. The President of the Taluk Board will be responsible for seeing that measurement books are carefully kept and measurements properly recorded and that they are complete records of each kind of work done, for which certificates have been granted or muster rolls prepared.

Payment for works.

105. Works done shall be paid for from the imprest as often as is necessary, and once in a month, or oftener if necessary, and a bill in Form 16 for each individual work, supported by payee's receipts (Form 17), shall be forwarded to the District Board. The payments made will be recorded in the register of works (Form No. 14).

Final bill.

106. On the completion of a work, a final bill in Form 18 shall be furnished with prescribed certificates duly signed.

Monthly progress report.

107. A monthly progress report of works in Form 19 shall be submitted to Government on or before the 20th of the month following, which will be reviewed and passed on to the District Board.

Statement of sanctions.

108. A statement of District Fund Works sanctioned by the District Board shall be forwarded to the Comptroller in Form 20 as soon as possible after the close of every month, which will be reviewed by his office, the irregularities, if any, being reported to Government.

Payments.

Bills or claims, how to be dealt with.

109. Every bill or other claim for payment shall be presented to the President, who will check and examine it, and, if it be found correct, will order payment under his signature. If the payment is to be made from the permanent advance, the order of payment will be "pay in cash." If by cheque, the order will be "pay by cheque," the number and date of which will be filled up as the cheque is signed.

Payments by cheque to be entered in Cash Book.

110. All payments made by cheques will be entered in the Cash Book on the debit side of account under a budget head, the vouchers being numbered in a monthly consecutive series.

Cheques not to be drawn for less than Rs. 10, as a rule.

111. No cheque shall be drawn for less than Rs. 10 except in recoupment of the permanent advance or imprest on the last day of the month. All payments under Rs. 10 shall be made in cash. The general instructions given in Article 17, Civil Account Code, Volume I, shall be followed in preparing the cheques.

Signature and form of cheques.

112. All cheques shall be signed by the President of the District Board, and those in favor of a Government officer shall be made payable to order only, while those payable to any other person shall be made payable to bearer.

113. Cheques are current for three months only, and those which are not cashed within three months of the date of issue shall not be presented for encashment without being redated. The alteration of date shall be attested by the drawing officer and a note of the fact of redating shall be entered in the cash book against the original transaction and upon the counterfoil of the cheque itself. The alteration will in no way alter the accounts and no further entries shall be made

Procedure on cancellation of cheque.

114. When a signed cheque is cancelled it should be enfaced or stamped 'cancelled' by the drawing officer. The fact of cancellation shall be noted in red ink over the initials of the drawer of the cheque upon the counterfoil and also across the order of payment which has been enfaced upon the voucher.

If the cheque is cancelled before the cash transactions of the month in which it was issued, have been totalled, the entry in the cash book shall be struck out in red ink under the initials of the President with a note that the cheque has been cancelled.

If the correction is to be made in the year in which the cheque was issued, it should be charged on the payment side of the cash book as a minus entry under the head of the expenditure to which it was originally charged. But if the correction is required to be made in a year subsequent to that in which the cheque was issued, the amount of the cheque shall be credited in the cash book as 'other items.'

Cancelled cheques shall be carefully retained until the accounts for the period to which they relate have been audited, when they shall be destroyed by or in the presence of the audit officer, who shall certify upon the counterfoil that the cheque has been so destroyed.

Permanent advance, and its recoupment.

115. For the purpose of meeting petty payments the President will draw a permanent advance, and the amount of petty payments out of that advance will be recouped by cheque as often as required. No expenditure out of a permanent advance shall remain unrecouped on the last day of the month.

Register of permanent advance.

116. A separate account of the permanent advance shall be kept in Form No. 21, and the expenditure recorded on it as incurred from day to day shall be entered in the General Cash Book when recoupment is made against the date of such recoupment

Permanent advances for Taluk Boards and Panchayets.

117. The District Board may authorize Taluk Boards and Union Panchayets to hold small amounts as permanent advances to meet payments for works done and any petty charges of a contingent nature which they may be empowered to incur. The recoupment of these advances shall be made by the President of the District Board in the manner laid down in Rule 115, a separate account being kept as mentioned in Rule 116.

Contribution on account of dispensaries, how payable.

118. Contributions payable to Provincial Funds on accountof Local Fund dispensaries will be adjusted as follows :—

(*a*) Charges on account of fixed items such as establishment, house rent, fixed contingencies, etc. A cheque for 1/12th of the amount provided in the budget on that account shall be drawn monthly in favor of the District Treasury Officer and sent to him for credit to the Medical Department.

(*b*) Charges on account of varying items such as bedding and clothing, furniture, country medicines, etc., will immediately on presentation of the bills therefor be paid by the President by means of cheques in favor of the Treasury Officer for credit to the Medical Department.

(*c*) Charges on account of construction and repairs of Local Fund dispensaries will be paid on application by the Executive Engineer to the credit of the Public Works Department to the extent of the funds that can be made available out of the budget for the year.

Budget grants and accounts relating to expenditure by Public Works Department.

119. For works to be carried out by the Public Works Department the entire budget grant shall be transferred to that department and funds therefor obtained as heretofore on letters of credit from the Comptroller. Before the 20th of each month the Executive Engineer will forward to the President, District Board, for information and incorporation in his accounts a statement of expenditure incurred by the Public Works Department in the previous month. The accounts of these works shall be maintained, audited and finally adjusted by the Comptroller.

Remittances to and from Treasury and Pass Book.

Pass Book.

120. All District Fund receipts remitted into the Treasuries of the district either in cash, in cheques, or by transfer, and all payments made on account of the said Fund, shall be entered by the District Treasury in a Pass Book (Form 22).

121. The Pass Book shall remain in the custody of the President and it shall be sent once at least a fortnight to the Treasury for the entry of all the District Fund receipts and payments known to the Treasury.

122. All transactions passing through the Treasury accounts will be entered in the Pass Book in black ink and the monthly totals of District Fund receipts and payments made out and agreed with the District Fund cash account as soon as possible after it is closed.

When the Pass Book is received after the 20th of a month the Public Works expenditure debitable to District Funds for the previous month as intimated by the Executive Engineer as well as adjustments if any, communicated by the Comptroller for incorporation in the Pass Book will be entered in red ink, the final totals for the month made out and the balance struck and entered in words and the Pass Book returned to the President before the 25th of the month

123. The President shall examine the Pass Book on its return, and shall immediately call the attention of the Treasury Officer to any discrepancy that may appear between the credits and debits shown in the Pass Book and those shown in his own Cash Book

Balances in Cash Book and Pass Book to be made to agree.

124. The President shall close his Cash Book once a month, and the balance shown in it must be made to agree with that of the Pass Book as follows:—

	Rs.	a.	p.
Balance as per Cash Book	0	0	0
Add unCashed cheques	0	0	0
Add cheque No. dated	0	0	0
Balance as per Pass Book	0	0	0

125. The column "transfers" in the Cash Book shall be employed for rectification of errors in classification by *plus* and *minus* entries, for adjustments of advances on bills by credit to "advances" and debit to a head of expenditure, for adjustment of sums deducted out of contractors' bills by credit to "deposits" and debit to a head of expenditure and of any items paid out of deposits by way of credit to a head of revenue.

Abstract Registers of Receipts and Payments.

Abstract Registers of Receipts and Payments.

126. All the entries on the receipt side of the Cash Book shall be posted day by day and one by one into the Abstract Register of Receipts (Form 23), and all the entries on the payment side of the Cash Book shall be similarly posted into the Abstract Register of Payments (Form 24)

127. On the last day of the month, the Abstract Registers of Receipts and Payments shall be added up, and the totals up to the end of the previous month added to those of the month, and grand totals made from 1st July up to date.

128. In the Abstract Registers of Receipts and Payments the amounts sanctioned in the budget estimate for the year shall be entered at the top of the columns provided for the several major and minor heads of account. If, during the year or in the revised estimate for the year, any additions or alterations are sanctioned in the grants, they shall be noted in the registers in red ink with *plus* or *minus* signs, as the case may be, the orders under which the additions or subtractions have been made being cited in the registers.

Periodical accounts, etc.

Deposit Registers, etc.

129. A register of all deposits paid to the credit of District Fund should be maintained in Form No. 24A. Separate sets of pages may be set apart for each of the following classes of deposits :—

(i) Deposits by renters, *i.e.*, those who farm out District Board Revenue.

(ii) Deposits by contractors, *i.e.*, those who undertake to execute any work for the District Board.

(iii) Sale proceeds of impounded cattle.

(iv) Other deposits.

130. No sums are to be credited in the Deposit Register which can be carried to any other head of account; for example, revenue paid to the credit of District Fund on account of a demand not yet due should at once be finally carried to the proper budget head and should not be placed in deposit.

Note 1.—Earnest money deposited by intending bidders at an auction need not be brought on the deposit accounts except in the case of the successful bidders. They should however be shown in the cash book. The refund of the former should be made immediately the auctions are closed and the acknowledgments of the depositors obtained in the statement of the earnest money deposits prepared at the time of auction. Should it, however, be found not possible to refund any of the amounts on the day of auction, they should be brought on the deposit account under " other Deposits."

Note 2.—Deposits made by the renters of tolls, etc., and by private parties for the execution of works for which they are liable, not being returnable to the parties concerned, should always be received in cash and credited to the District Board Revenues as soon as they are received. But deposits paid by renters towards the end of a year on account of the next official year should be placed in deposit and credited by transfer entries to the revenue head concerned only after the commencement of the year to which they relate.

Note 3.—Pay, pension or other allowances should not be placed in deposit on the ground of the absence of the payee or for any other reason.

131. Each part of the register will open with the details of the previous year's out standing balances as shown in the previous year's register. The deposits received during the year will then be entered in the proper part as each such transaction occurs. At the end of the month, a total of the deposits received during it should be made and the total reconciled with the corresponding figure in the monthly classified abstract and initialled by the President. Repayments in cash or by transfer should be noted against the original credit in the column for the month in which the refund is made, and a total of the postings should be made at the end of the month and agreed with the corresponding figure in the classified abstract. A *plus* and *minus* memo of deposits showing the opening balance, total receipts, the expenditure and the closing balance of deposits shall also be prepared every month.

Refunds of deposits in cash

132. Refunds of deposits in cash should be made on vouchers in Form No. 24B. They should be passed for payment only when the President has satisfied himself by a reference to the deposit register and the accountant has certified that the deposit is actually outstanding.

133. In transferring to the proper service head of D. F. accounts, the amounts under deposits, the following procedure should be observed :—

The transfer of amounts from deposits to the proper heads is purely a transaction within the District Board accounts and it in no way affects Treasury balances and accounts. It should be made by simple book transfers and never by drawing money from and remitting it again to Treasury. There should be a voucher in support of the debit to deposits ; and the

voucher should be in the same form as for cash payment (Form No. 24B) and be signed by the President. The head to which the amount is transferred should be noted in red ink on the voucher. The payment will, of course, be noted in the deposit register and both credit and debit in the cash account in the respective heads. For the purpose of distinguishing these book adjustments from cash transactions, the entries on this account should be made in red ink.

134. The deposit balance should not be drawn upon to meet charges debitable to the general funds of the District Board. But deposits remaining unclaimed for three complete account years after their refunds fall due, should be transferred to the revenue head as lapsed deposits. If claims are subsequently made and admitted, the amounts concerned may be refunded as a miscellaneous charge from the general balance of the District Board.

Note 1.—Net sale proceeds of impounded cattle, if not claimed within three months, are to be credited as revenue to the District Fund.

Note 2.—Deposits given as securities by the Local Board employees shall not be claimable till after the lapse of six months from the date on which the depositor leaves service under the District Board.

135. In July of each year all the outstanding balances which are not to lapse to the benefit of the District Fund according to the above rule, should be transferred to the next year's register and when a claim for refund is preferred and the payment of deposit is made, the fact should be noted also in the register of that year in which the item was credited to the District Fund so as to guard against a second repayment.

136. By the 20th of each month following that to which it relates, an account current in Form No. 25 shall be made out in the District Board office and placed before the Finance Committee for review and approval, the monthly accounts shall then be forwarded to the Comptroller, Local Audit Department, with detailed explanation of the differences if any, between the closing balance as shewn in the account and in the Treasury Pass Book.

Duty of Finance Committee with regard to examination of accounts.

137. In examining the accounts, the Finance Committee shall see that the books and accounts prescribed for the District Board office have been posted to the end of the month for which the accounts are submitted, that the Pass Book has been checked with the Cash Book and made to agree, that all payments are duly supported by vouchers, and the vouchers are in due form and have been duly cancelled, that the revenues collected during the month by Local Board agency have been duly remitted to the Treasuries in the same month, that every item of expenditure is covered by due authority, that all necessary steps have been taken for the adjustment of outstanding advances, that the cheques issued on account of contributions for dispensaries, etc., are for the prescribed amounts, that the objections taken by the Comptroller have been promptly attended to, and that the totals in the columns of "transfers" on both sides of the Cash Book correspond, and generally, that the accounts have been carefully, accurately and properly prepared.

Consolidated annual account.

138. The Finance Committee shall also prepare a consolidated annual account, in which they will show the receipts and payments of the District Fund classified under the prescribed major and minor heads, with a review explaining the causes of differences under the various heads. One copy of this annual account and the review shall be placed before the Board, and after approval shall be submitted to Government through the Comptroller, and another to the Deputy Commissioner for incorporation in his report on the administration of his district.

139. The accounts of the District Board shall be audited locally at least once a year by or under the orders of the Comptroller in the Local Audit Department.

140. The District Board shall, at the time of audit, cause to be produced all accounts, registers, documents and subsidiary papers which may be required by the Audit officers to assist them in their investigations.

141. After audit of its accounts by the Local Audit Staff, the Board shall deal promptly with the objection statement which is appended to the audit note. The President shall also, as soon as possible, after the receipt of the note, convene a special meeting of the Board to consider the objections and suggestions made by the Local Audit Officer and to decide upon the action to be taken regarding them. The action to be taken shall be indicated in an interleaved copy or on the margin of the audit note and this annotated copy shall be left for the information of Inspecting officers at the next visit. A copy of the annotated note shall also be sent to the Comptroller, Local Audit Department, for information.

142. All important defects which may be discovered during the audit and which require the immediate notice of Government shall be detailed in a report which shall be forwarded to Government with the explanation of the President and suggestions for their rectification.

Note.—The Comptroller will also submit to Government annually a consolidated report on the audit of all the District Board offices in the State showing the defects which have not been remedied or the suggestions which have not been accepted.

Budget Estimates.

Budget estimates of Panchayats.

143. On or before the 1st of December, a Union Panchayat shall submit to the Taluk Board a budget estimate showing the probable receipts and expenditure under all heads during the ensuing financial year, with a separate statement of works required to be carried out during the year.

Budget estimates of Taluk Boards.

144. Similarly, on or before the 15th of December, the Taluk Board shall submit to the District Board a budget estimate showing the probable receipts and expenditure under all heads during the ensuing financial year incorporating therein the Union budgets with such modifications as may be deemed necessary, and a statement of the works required to be carried out during the year.

Estimates for works to be carried out by Public Works Department.

145. The District Board shall, as soon as possible after the receipt of all the Taluk Boards' estimates forward to the Executive Engineer of the district a list of all the works required to be carried out by the Public Works Department during the ensuing year, for estimating the cost of each work and also for suggesting any work or works which he may think necessary.

146. On or before the 1st January, the Executive Engineer will return the list to the Board with the required information.

Local cess and contributions on account of dispensaries.

147. On or before the 15th January, the Deputy Commissioner shall intimate to the District Board the amount of probable collections of 76 per cent of the one anna cess on land revenue, etc., and about the same time the Senior Surgeon also shall intimate to the Board the amount of contribution payable on account of dispensaries.

District Fund budget.

148. The Finance Committee shall then compile a budget (Form 26) for the whole district, and place it before the Board, at a meeting to be held on or before the 15th February, for scrutiny and approval. The budget as provisionally approved by the District Board shall be sent to the Deputy Commissioner, who shall submit the same to Government on or before the 1st of March for final orders.

List of incomplete works.

149. A list of incomplete works of previous years in Form 27 shall be laid before the meeting of the District Board to be held in July and the necessary funds for their completion provided from the sanctioned grants unless the Board decides to abandon any of them. A list of such incomplete works shall be submitted to Government on or before the 31st August for information specifying the works, if any, abandoned by the Board.

Contents of budget.

150. The budget shall set forth the estimated receipts and expenditure under each major, minor and detailed head of account and the opening and closing balances, and shall be accompanied by explanatory notes on variations and on the data from which the estimate was prepared.

Instructions with regard to preparation of budget.

151. In preparing the budget estimates, attention shall be given to the following points :—

(*a*) The estimates shall be so framed as to avoid as much as possible subsequent reappropriations.

(*b*) No new charge (excepting public works) shall be included in the budget without the previous sanction of Government.

(*c*) The District Board shall never, without the previous sanction of Government, exhaust its balance in the Treasury, and the budget estimates shall be so framed as to provide for an adequate working balance not falling short in any case of one-eighth of the total estimated income for the year.

(*d*) A list showing the alterations in the sanctioned scale of establishment authorised since the submission of the previous year's budget should be forwarded with each budget. At intervals of 5 years, however, a complete list showing the scale of all sanctioned establishments should be forwarded with the budget of that year

(*e*) The net proceeds of the revenue from tolls levied under clause 5 of Sub-Section (1) of Section 20 of the Local Boards Regulation shall be applied wholly to the construction, repair and maintenance of roads and bridges vested in District Boards

(*f*) The net proceeds of the tax on houses and license fees for erection of structures, levied in a Union under clauses 2 and 6 respectively of the said provision, as well as the surplus receipts available under Section 18 of the Cattle Trespass Act from cattle-pounds situated in a Union, shall be wholly appropriated to the purposes of the Union.

(*g*) Three-fourths at least of the other items of revenue raised in each taluk shall ordinarily be available for expenditure within that taluk, without prejudice, however, to the appropriation of funds for general purposes of the district (such as, *e.g.*, general district establishments, and works for the benefit of the whole district) in accordance with the provisions of the sanctioned District Fund Budget or with the express sanction of Government. Any excess may be appropriated for the benefit of taluks which are poor and stand in need of help.

Allotments to be intimated to Taluk Boards and Panchayats.

152. As soon as the budget estimates are sanctioned by Government, the District Board shall send advices to each Taluk Board intimating the amounts allotted for the taluk, and similarly the Taluk Board shall communicate to each Union Panchayat the allotment sanctioned for such Union.

Budget allotment not to be exceeded.

153. The allotments entered in the budget as passed by Government will be the original sanctioned allotments of the year and all expenditure during the course of the year must be regulated in accordance with these allotments. The District Board may, however, sanction transfers of allotment from one minor head to another minor head under the same major head but no such transfer can be sanctioned without a specific reappropriation being made from an allotment sanctioned in the budget. Additional allotments from general savings under any particular grant or on the estimates as a whole are forbidden.

But in very special cases applications for additional grants may be submitted to Government subject to the following conditions :—

(*a*) That the expenditure proposed cannot be met from the grants already sanctioned, by reappropriation;

(*b*) that it was not possible to anticipate and provide for it in the budget estimate; and

(*c*) that it is inevitable, urgent and cannot be postponed

Powers of sanction.

154. No appointment, either permanent or temporary, shall be created or abolished, or the pay of any such appointment altered, without the previous sanction of Government. Government sanction required for creating or abolishing appointments.

Note.—This rule does not apply to the temporary establishment the pay of which is charged to works.

155. (1) Subject to general budget provision and general control by the Deputy Commissioner of the district, and subject also to the restrictions contained in the subsequent clauses, District Boards may incur contingent charges incidental to and necessary for the carrying on of the business of the Boards, *e.g.*, charges on account of office furniture and appliances, and of articles of stationery not usually supplied by the Stationery Department. Contingent charges.

(2) The sanction of Government is required to any item of contingent expenditure on which the charges exceed Rs. 50, as also to the purchase of vessels and furniture for 3rd class travellers' bungalows and musafirkhanas at a cost exceeding Rs. 100 at one time.

(3) Petty charges on account of law expenses do not require sanction. But if the cost is likely to exceed Rs. 50, the sanction of Government must be obtained.

(4) No single article of European manufacture costing more than Rs. 20 may be purchased without the sanction of Government.

(5) Stationery must ordinarily be obtained from the Stationery Department, except in the case of articles not usually supplied by that department, such as gum, thread, needles, country pens, country ink, pins, twine, wax-cloth, common paper and articles required for binding. In urgent cases, stationery of the kind usually supplied by the Stationery Department may, with the sanction of the Deputy Commissioner, be locally purchased.

(6) Local printing of forms is prohibited except with the special sanction of Government.

(7) Expenditure from funds raised by taxation may not be incurred on entertainments, presentations, illuminations, festivities or ceremonies in honor of any officer of Government or other person or of any public event.

(8) Recurring charges, such as rent of buildings, should not be incurred without the previous sanction of Government.

156. The District Board is competent to sanction all refunds of money credited to Revenue heads in the accounts of the District Funds, and may, whenever necessary, authorize the President to sanction on his own authority refunds of amounts not exceeding Rs. 10. in any individual case.

Before sanctioning a refund the District Board and the President shall satisfy themselves that the original credit recorded in the accounts has been traced, that the same has not been refunded and that the payment made is noted against the original credit to guard against a second payment.

157. Subject to budget provision, District Boards have power to sanction estimates of works each costing not more than Rs. 500. Works costing over Rs. 500 require the previous sanction of Government. Power of District Boards in regard to sanctioning works.

Note.—Works not mentioned in the sanctioned budget shall not be sanctioned without the previous approval of Government.

By Order,
D. M. NARASINGA RAO,
Offg. Secretary to Government.

FORM 1. (See Rule 72.)

COUNTERFOIL OF RECEIPTS OF TAXES, FEES, ETC.

No.....

Book No.....

The undermentioned amount has this day been received.....

Address.....

On behalf of..... Board.

Reference to Demand and Collection Register	Particulars of payment	Amount
1	2	3
	Total ...	

Date of payment

Signature of tax collector

Chairman.

President.

FORM 1. (See Rule 72.)

COUNTERFOIL OF RECEIPTS OF TAXES, FEES, ETC.

No.....

Book No.....

The undermentioned amount has this day been received.....

Address.....

On behalf of..... Board.

Reference to Demand and Collection Register	Particulars of payment	Amount
1	2	3
	Total	

Date of payment.

Signature of tax collector.

Chairman.

President.

FORM 2.

(See Rule 80.)

Date	Reference to Demand Register, if any	Name of payee, etc.	Amount due	Amount received	Balance	Date of remittance to Treasury	Remarks

FORM 3 A.

(See Rule 80.)

(To be retained in the Treasur

Place

No.

Date

To

The Treasury Officer,

.....

Please receive Rupees (in words)

.....

on account of.....

.....

(Signature of the party presenting the money.)

Received and credited the above amount in the Treasury account on the..... under the head "District Fund".

(Seal and signature of Treasury Officer.)

FORM 3 A

See Rule 80.)

(To be retained in the Local Board office.

Place

No.

Date

To

The Treasury Officer

.....

Please receive Rupees (in words)

.....

on account of.....

.....

(Signature of the party presenting the money.)

Credited the above amount in the Taluk Local Fund account for the..... under the head.....

Amildar.

President, Taluk Board.
Vice President.

FORM 3 B.

(See Rule 80 (2)).

(To be retained in the Treasury).

Place

No.

Date

To

The Treasury Officer,

.....

Please receive Rupees (in words)

.....

on account of.....

.....

(Signature of the party presenting the money.)

Received and credited the above amount in the Treasury account on the ....under "District Funds."

(Seal and signature of Treasury Officer.)

FORM 3 B.

(See Rule 80 (2)).

(To be sent to the Taluk Local Fund Office).

Place

No.

Date

To

The Treasury Officer,

.....

Please receive Rupees (in words)

.....

on account of.....

.....

(Signature of the party presenting the money.)

Received and credited the above amount in the Treasury account for.....on the.....under "District Funds".

(Seal and signature of Treasury Officer.)

Credited the above amount in the Taluk Local Fund account for.....on the.....under the head.....

Amildar and
President of Taluk Board.

FORM 3 B.

(See Rule 80 (2)).

(To be given to the person from whom the money is received).

Place

No.

Date

To

The Treasury Officer,

.....

Please receive Rupees (in words)..... ....

.....

on account of.....

.....

(Signature of the party presenting the money.)

Received and credited the above amount in the Treasury account on the.....under the head "District Funds".

(Seal and signature of Treasury Officer.)

FORM

(See Rule 80) (3).

Schedule of chellans.....of.....Taluk.....for the month of.....to be sent to Office of District Board.

Serial No.	Head of account	Amount	Remarks
	Total		

Agreed with the monthly accounts.

.....mildar.

FORM I

(See Rule 83)

Dr. Cash Book of.....District Board for the month of.....191 Cr

Receipts							Payments						
Date	Chalan No.	Particulars	Amount received in cash	Amount received by transfer	Total	Head of receipt	Date	Voucher No.	Particulars	Amount paid by cheque	Amount paid by transfer	Total	Head of expenditure
		Total ...							Total ...				
		Cash Balance on the 1st day of ...							Cash Balance on the last day of ...				
		Grand Total ...							Grand Total ...				

Statement of Balance Rs. a.

Balance as per Cash Book ... 000 0 0

Add cheques uncashed—

Rs. a. p.

No. dated ... 00 0 0

No. dated ... 00 0 0

No. dated ... 00 0 0 000 0 0

Balance as per Pass Book 000 0 0

FORM 6.

(See Rule 84.)

Register showing the demand, collection and balance of the items of Revenue in the .....District Board for the month of

Names of Unions and of Taluk Boards	Demand						Collection						Remission						Balance					
	House tax			Tolls			Total			House tax			Tolls			Total			House tax			Tolls			Total
	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	ears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Tota
.....Unio																											
.....Unio																											
.....Taluk Boar																											

FORM 6 A.

Register showing details of arrears exhibited on Form (6).

Names of Unions and of Taluk Boards	Demand												Collection												Remission												Balance											
	House tax				Tolls				Total				House tax				Tolls				Total				House tax				Tolls				Total				House tax				Tolls				Total			
	191	191	191	Total	191	191	191	Total	191	191	191	Total	191	191	191	Total	191	191	191	Total	191	191	191	Total	191	191	191	Total	191	191	191	Total	191	191	191	Total	191	191	191	Total	191	191	191	Total	191	191	191	Total
.....Union																																															
.....Union																																															
.....Union																																															
.....Taluk Board																																															

FORM 7.

(Rule 86.)

Pay Register or Register of Sanctions of Establishment and other recurring charges.

(To be printed on half foolscap breadthwise.)

(NOTE.—The details of all fixed recurring charges, such as those relating to the various establishments paid from District Funds, as well as house rents, salary grants, etc., should be recorded in this register for facility of reference. The entries should be made first with reference to the last sanctioned budget, and all subsequent changes should be noted from time to time as the orders relating to them are received. Special care should be taken to keep the register up to date, so that it may be used both by the District Board Office and the audit staff for the check of bills. All alterations in the scale columns should be attested by the President and a note made in the remarks column as to the date from which they take effect.)

Name of establishment	Scale of establishment	Monthly scale			Authority	Date from which to have effect	Remarks

FORM 8.

(See Rule 86.)

TRAVELLING ALLOWANCE BILL

of the Establishment of

for the month of

of 19

Headquarters

INSTRUCTIONS FOR PREPARING TRAVELLING ALLOWANCE BILLS.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Hours of journey should be mentioned only when for an absence from headquarters of not more than two consecutive days, daily allowance is claimed for two days.

3. Number of miles travelled should be entered in all cases of journeys by road.

4. The daily allowance of an officer acting in an appointment should be calculated on the pay or salary. (In the column " Pay " the full sanctioned pay of an appointment officiated in should be shown, but in the column " Designation " the word " Acting " should be entered against officers who are officiating in appointments.)

5. Permanent travelling, conveyance and horse allowance should be drawn along with the pay of the officer and not on travelling allowance bills.

6. Fractions of a mile in the total for each person should not be charged for.

7. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the " Remarks " column.

FORM 8.

(See Rule 86.)

Travelling allowance bill of the establishment of.....for the month of.....Headquarters.....191

Name	Designation	Maximum pay of the appointment	Dates (and hours when necessary) of journeys and halts		Route		Purpose of journey
			From	To	From	To	
	2	3	4		5		6

Kind of journey, *i. e.*, by road or rail, mail or ordinary	Number of miles	Allowances claimed						Total of each line	Remark
		Mileage by road		Daily allowance			Railway fare		
		Rate	Amount	Number of days	Rate	Amount	Class, single or double	Amount	
7	8	9		10			11	12	13

(1) Certified that I have taken pains to ascertain the length of the abovementioned marches and have shown them accurately to the best of my knowledge and belief.
(2) Certified that the officials for whom mileage is charged in the above were ordered to travel by dawk.

191

(In words)

Contents received.

Head of Office.

FORM 9.

(See Rule 86.)

Detailed Contingent Bill.

District Fund	Bill for contingencies of	Month of 191
Head of service		Nos. of vouchers
Nos. of sub-vouchers	Description of charge and date of authority (where special sanction is necessary)	Amount

Allotment of 191 ... ... Rs.
Expenditure including this bill ... ... ,,
Balance available ... ... ,,

Disbursing Officer's Certificate.

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all sums paid except the following are attached to the bill.

Date

Signature and Office of Disbursing Officer.

Please state reasons for not attaching sub-vouchers to the bill.

Disallowed from sub-vouchers No. Rs.

{ Passed for Rs
{ Date

FORM 10.

(See Rule 86.)

DISTRICT FUND.

Contingent bill of the Taluk Board in the District for the month of 191 .

ಸಾದಲ್‌ವಾರ್ ಪಟ್ಟಿ ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಮಾಹೆ ೧೯೧ .

Description of charges	ಖರ್ಚಿನ ವಿವರ	Amount ಮೊಬಲಗು

DISBURSING OFFICER'S CERTIFICATE.

I certify that the expenditure charged in this Bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this Bill have been really paid. Vouchers for all sums paid are attached to the Bill.

Date—

ಇದರಿಂದ ನಾನು ದೃಢಪಡಿಸುವದೇನಂದರೆ :—ಈ ಬಿಲ್ಲಿನಲ್ಲಿ ನಮೂದು ಕಂಡ ಪ್ರತಿ ಬಾಬಿನ ಮೊಬಲಗು ಸಲ್ಲಬೇಕಾದ ಮನುಷ್ಯನಿಗೆ ನಿಜವಾಗಿ ಪಾವತಿ ಆಗಿರುತ್ತೆ. ಪ್ರತಿ ಬಾಬಿಗು ತೆಗದುಕೊಳ್ಳುವದಕ್ಕೆ ಸಾಧ್ಯವಿದ್ದಲ್ಲಿ ಒಂದು ರಸೀತಿಯು ಮತ್ತು ಹಾಗೆ ಸಾಧ್ಯವಿಲ್ಲದ್ದಲ್ಲಿ ಒಂದು ದಾಖಲೆಯು ಈ ಬಿಲ್ಲಿಗೆ ಜಂಟಿಸಲ್ಪಟ್ಟಿರುತ್ತೆ.

Signature of Disbursing Officer.

Date—

Passed for Rs.....

Paid by cheque No.....

Signature of President.

FORM 11.

(See Rule 88.)

.....

Detailed estimate.

Work.....

Detail of work	Number	Measurement: Length	Measurement: Breadth or thickness	Measurement: Height or depth	Contents	Total quantity of each description of work	Rate: Rs.	Rate: a.	Rate: p.	Cost: Rs.	Cost: a.	Cost: p.	Remark

Abstract of the foregoing estimate.

Quantity	Description of works	Rate: Rs	Rate: a.	Rate: p.	Per	Amount: Rs.	Amount: a.	Amount: p.	Remarks
	Total Rupees								

"I hereby certify that I have carefully measured the work required to be done, and that, at present, so far as can be foreseen; everything required for the work is included in the estimat

Date Sanitary Inspector

"I have carefully examined this estimate at the site of work, and it appears to include everything for completing the work which I consider is necessary."

Date

Date President,

Taluk Board

Rates and calculation

Checked by

FORM 12.

(See Rule 90.)

Schedule of Rates.

(*To be printed on half foolscap breadthwise.*)

Seria No.	Description of work	Rate	Per	Remarks (Data to be given in all cases of consolidated rates)
1	2	3	4	5

Station } Officer in charge.

Dated 19. } President,

District Board.

Sanctioned in Resolution No. dated 191.

President,

District Board.

FORM 13.
(See Rule 96.)

NOTE.—This register is intended to show the progress of expenditure also.

Serial No.	Estimate		Outlay to end of previous year brought forward	Nature and description of work	Current year's allotment	Transactions during current year			Outlay to end of current year		Completion		Remarks
	Authority No. and date	Amount				July	August		Total	Columns 4 and 8	Date of commencement of work	Date of completion	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORM 14.
(See Rule 97.)

Serial No. of estimate.....
Name of work.....
Head of account.....

No. and date of.....
Order sanctioning.....
Estimate.....

Name of contractor	Date of measurement	Quantity and amount of sanctioned estimate						Payment				Remarks
		Quantity	Cost	Quantity	Cost	Quantity	Cost	Total cost	No. and date of bill	Amount of bill	Amount passed	Paid	

FORM 15

(See Rule 99.)

Serial No..... From..... To.....

Measurement Book

(*To be printed on one-fourth foolscap breadthwise.*)

Name of work.....

Name of contractor or nature of agency

191

Date	Full description, etc. of work	Dimensions				Contents	Reference to last measurement
		Number	Length	Breadth	Depth		
1	2	3	4	5	6	7	8

FORM 16.

(See Rule 105.)

Abstract of Measurement Books.

Sub-heads	Previous measurement		Present measurement			Total up to date	
	Quantity	Cost	Quantity	Rate	Cost	Quantity	Cost
Total value of work done up to end of 19							
Deduct per cent on account of Reserve							
Deduct previous payment							
Net amount to be paid							

Certified that the above measurements have been made by me and that the work has been satisfactorily executed.

Incharge of work

Name of work—

Name of contractor—

Date of measurement—

Date of payment—

MEMO OF PAYMENTS.

(To be filled in office of payment)

Arrears brought forward

Works done as per this bill

Total ....

Payments now made

Balance due

FORM 17.

(See Rule 105)

District
ಡಿಸ್ಟ್ರಿಕ್ಟ್

No.
ನಂ.

Date
ತಾರೀಖು

Receipt of

ನ ರಸೀತು

on account of

ವಿಷಯವಾಗಿ

Witness
ಸಾಕ್ಷಿಗಳು

District
ಡಿಸ್ಟ್ರಿಕ್ಟ್

No.
ನಂ.

19
ಸನ್ ಆಫ್

Received from

ಇಂದ ತೆಗದುಕೊಂಡ

the sum of Rupees

ಮೊಬಲಗು ರೂಪಾಯಿ

on account of

ವಿಷಯವಾಗಿ

Witness
ಸಾಕ್ಷಿಗಳು

Contractor.
ಕಂಟ್ರಾಕ್ಟ್‌ದಾರ.

FORM 18.

(See Rule 106.)

DISTRICT FUND

District Taluk

Completion certificate for

Authority

	Rs.	a.	p.
Amount of sanctioned estimate			
Amount of actual work done and paid up to date of completion as per details given below			
Amount saved			

Items	Rate				Quantity	Cost		
	Per	Rs.	a.	p.		Rs.	a.	p.

Certified that I inspected the above work and checked by actual measurement and found the above details to be correct. The work has been satisfactorily completed.

Inspecting Officer.

Work inspected and passed.

Dated

President,

District Board.

FORM 19.

(See Rule 107).

Register showing progress of new works and repairs.

ಹೊಸ ಕೆಲಸಗಳು ಮತ್ತು ರಿಪೇರಿಗಳು ಯಲ್ಲಿನವರಿಗೆ ಪೂರೈಸಿರುತ್ತೆಂದು ತೋರಿಸುವ ರಿಜಿಸ್ಟರು.

Description of work ಯಾವ ಬಗೆ ಕೆಲಸ	No. and date of Govt. sanction ಸರ್ಕಾರ್ ಸನದ್-ಮಂಜೂರಿನವರು ಸಂಖ್ಯೆ ಮತ್ತು ಯಾವ ತಾರೀಖು	Amount of estimate ಅಂದಾಜಿ ಸೊಲಲಿಗೆ	Expenditure in ಯಾವ ತಿಂಗಳಲ್ಲಿ ಖರ್ಚು ಬಿದ್ದಿರುತ್ತೆ									Total expenditure during the year ಸಾಲಿನ ವರೆಗೆ ಖರ್ಚಾಗಿರುವ ಒಟ್ಟು ಸೊಲಲಿಗೆ	Balance ಬಾಕಿ	
			July ಜುಲೈ	August ಆಗಷ್ಟು	September ಸೆಪ್ಟೆಂಬರಿ								More ಜಾಸ್ತಿ	Less ಕಮ್ಮಿ

FORM 20.

(See Rule 108.)

List of District Fund works costing Rs. 500 and under, sanctioned by the District Board of during the month of 191 .

Name of District	Name of	Amount of		Available	Amount placed at President's disposal	Sub-head of service under P. W. to be executed by Rev. Dept.	Remarks
		Estimate	Appropriation				

FORM 21.

(See Rule 116.)

Imprest Register of the

Amount of permanent Advance Rs.

Date	Number of Sub-Voucher	To whom paid	Particulars	Classification		Amount		
				Major head	Minor head	Rs.	a.	p.
			Total drawn from Treasury by Cheque ... on Voucher No. ...					

FORM 22.

(See Rule 120.)

Pass Book.

The Treasury Account Current, with

Receipts					Payments				
Date	Number of Challan	Amount			Date	Number of Cheque Voucher No. or bill	Amount	Initials of the Treasury Officer	Description of bill
		Rs.	a.	p.			Rs. a. p.		

FORM 23.

(See Rule 126.)

Abstract Register of Receipts for 191 .

Date	Challan No.	Major head / Minor heads / Budget Estimate	Major head / Minor heads		Total of each receipt
	Total for the month				
	Add Total to the end of last month ...				
	Grand Total				

FORM 24.

(See Rule 126.)

Abstract Register of Payments for 191 .

Date	Voucher No.	Major head / Minor heads / Budget grant	Minor heads		Total of each payment
1 2 3 4 5 6 7 8 9 10					
	Total for the month				
	Add total to the end of last month ...				
	Grand Total				

FORM 24A.

(See Rule 129.)

Register of Deposits.

(To be printed on open foolscap.)

Class

[NOTE.—Separate page should be set apart for each class of deposit.]

Month and date of deposit	Name of depositor	Particulars		Amount	Monthly total of deposits	Repayments				
		Particulars of deposit	Reference to No. of item in cash book or to voucher No. if adjusted by bills			July to June 12 monthly columns	Date of repayment and voucher No.	Total repayments	Balance outstanding at the end of the year	Remarks upon old outstandings, orders of President and note of action taken
1	2	3		4	5	6	7	8	9	10

FORM 24B.

(See Rule 132.)

Refund Voucher.

Voucher No.....

(To be printed on one-fourth foolscap lengthwise.)

Particulars of refund	Reference to original credit		Amount	Reasons for refund	Initials of Manager	Signatue of payee and date
	Register No.	Date				
		Total ...				

Pay Rupees (.....)

President.

Station.....

Dated.....191

Resolution No.....dated.....191

Classification.

Head of Account

Amount

Rs. a. p.

President.

FORM 25.

See Rule 136.

From

THE COMPTROLLER,
Government of Mysore,
Bangalore.

To

THE PRESIDENT,
District Fund Board,
.....Circle.

Dated
Despatched
Received

Memo No.
L. A. D.

Enclosures

Has the honor to return the Account duly reviewed with the request that the corrections made therein may be noted in his office copy and the return retransmitted at an early date.

Assistant Comptroller.

No.

Noted and returned.

Dated
The 191

President

From

THE PRESIDENT,
District Fund Board,
.....Circle.

To

THE COMPTROLLER,
Government of Mysore,
Bangalore

Dated
Despatched
Received

General No.

Enclosures

Has the honor to submit the Monthly Account of the.....
District Fund Board for.....191

President.

FORM 26.

See Rule 148.

A.—Abstract estimates of revenue and expenditure for the year 191 —191

Items	Estimate for the ensuing year 19 -19.	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Difference between columns 3 and 4	Difference between columns 2 and 3	Items.	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Difference between columns 10 and 11	Difference between columns 9 and 10
1	2	3	4	5	6	7	8	9	10	11	12	13	14
RECEIPTS.							EXPENDITURE.						
A. Local cesses ...							A. Public works executed by the Public Works Department.						
B. House tax including mohatarfa and tax on vacant lands and hittals.							B. Public works executed by the Civil Department.						
C. Tolls and ferries ...							C. Administration and collection.						
D. Fees, fines and miscellaneous.							D. Public health, safety and convenience.						
E. Contributions and grants-in-aid							E. Miscellaneous						
F. Public debt							F. Public debt						
Total Receipts							Total Expenditure						
Opening Balance							Closing Balance						
Grand Total ...							Grand Total ...						

B.—Statement showing details of estimates of receipts for the year 19 -19 .

Items of receipts	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year (audited figures) 19 -19	Explanation for variations between columns 2 and 3
1	2	3	4	5	6

C.—Statement showing details of estimates of expenditure for the year 19 -19

[*N.B.*—Details of establishments should not be shown in this statement.]

Items of expenditure	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year (audited figures) 19 -19	Explanation for variations between columns 2 and 3
1	2	3	4	5	6

D.—Statement showing the public works to be carried out during the year 19 -19

Head of account	Name of work	Amount of estimate	Outlay		Grant for the ensuing year 19 -19			Remarks
			Actuals to the end of the previous year 19 -19	Probable during the current year 19 -19	Works in progress	Works not commenced	Total	
1	2	3	4	5	6	7	8	9
A. Public works executed by the Public Works Department.								
B. Public works executed by the Civil Department.								

E.—Statement showing the variations in the length of roads repaired and the mileage allotted therefor.

No.	Name of road	As estimated in the budget for						Authority for variation
		19 —19			19 —19			
		Number of miles	Rate per mile	Amount	Number of miles	Rate per mile	Amount	
1	2	3	4	5	6	7	8	9

F.—Statement showing details of charges under medical relief for the year 19 -19 .

Details	Name and locality of medical institutions							
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount
1	2	3	4	5	6	7	8	9

G.—Statement showing the variation in the scale of establishments adopted in the budget estimate for the year 19 —19 and that for 19 —19 .

Head of account	Designation	For the year				Authority for variation
		19 —19		19 —19		
		Number	Rate	Number	Rate	
1	2	3	4	5	6	7

(TO BE SUBMITTED ONCE IN FIVE YEARS.)

H.—Statement showing the details of establishments paid from the District Funds of the.....District for the year 19 —19 .

Head of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks, *i.e.*, authority for the scale of establishment entertained
1	2	3	4	5	6	7

I.—Statement showing the estimate of demand, collection and balance under District Funds

Details	Local cess		Railway cess	House and mohatarfa taxes, etc.	Ferries	Tolls	Other items, if any	Remarks
	Entire amount on land revenue items	Creditable to the District Funds						
1	2	3	4	5	6	7	8	9
I. Estimate for the ensuing year 191 . 191 . — 1. Opening balance of arrears. 2. New demand. 3. Total. 4. Remission. 5. Collection. 6. Closing balance of arrears								
II. Revised estimate for the current year 191 . 191 . — 7. Opening balance of arrears. 8. New demand. 9. Total. 10. Remission. 11. Collection. 12. Closing balance of arrears								
III. Sanctioned estimate for the current year 191 - 191 — 13. Opening balance of arrears. 14. New demand. 15. Total. 16. Remission. 17. Collection. 18. Closing balance of arrears								
IV. Actuals for the past year 191 - 191 — 19. Opening balance of arrears. 20. New demand. 21. Total. 22. Remission. 23. Collection. 24. Closing balance of arrears								

FORM 27.

(See Rule 149.)

List of District Fund works that remained incomplete in the.....District.

Taluk	Village	Name of work	Amount of estimate	Date of sanction	Date of commencement	Outlay till the beginning of previous year in round figures	Outlay during the previous year	Grant allotted during the previous year	Amount allowed to lapse	Explanation for lapse and for allowing to remain incomplete for more than one year	Amount allotted for expenditure during the year	Remarks of the Deputy Commissioner or President
1	2	3	4	5	6	7	8	9	10	11	12	13

APPENDIX A.

Account of Receipts, Expenditure and Balance of the.....
District Fund Circle for.....191

No.	Receipts	During the month	From 1st July to end of current month	Budget estimate for the year	Remarks
A	Local cesses—				
	1. Allotment from local cess on land revenue				
	2. Railway cess				
	Total A				
B	House tax including mohatarfa and tax on vacant lands and hittals.				
C	Tolls and ferries—				
	1. Tolls ...				
	2. Ferries ...				
	Total C				
D	Fees, fines and miscellaneous—				
	1. Cattle-pounds—				
	(a) Fines for cattle trespass				
	(b) Sale proceeds of stray cattle				
	(c) Refund of feeding charges				
	Total 1				
	2. License fees				
	3. Market collections				
	4. Cart-stand fees				
	5. Fees from travellers' bungalows, musafir-khanas and rest-houses and lodges				
	6. Slaughterhouse fees				
	7. Rents from cooly colonies				
	8. Rents from other buildings and lands				
	9. Fines under Village Sanitation Rules				
	10. Other fines				
	11. Sale proceeds of lands and produce of lands ...				
	12. Sale of manure				
	13. Interest on arrears of revenue...				
	14. Interest on investments				
	15. Notice and warrant fees				
	16. Revenue from railways				
	17. Cattle shows				
	18. Lapsed deposits				
	19. Other items				
	Total D ...				
E	Contributions and grants-in-aid from (purpose to be specified)—				
	1. Government				
	2. Municipal Funds ...				
	3. Local Funds General				
	4. Other sources (to be specified)...				
	Total E ...				
	Total Service Head Receipts ...				
F	Public debt—				
	1. Loans				
	2. Deposits				
	3. Advances				
	Total F				
	Total Receipts				
	Opening balance { Revenue Heads				
	Opening balance { Public Debt Heads				
	Total Opening balance				
	Grand Total				

Account of Receipts, Expenditure and Balance of the.....
District Fund Circle for.....191

No.	Expenditure	During the month	From 1st July to end of current month	Budget estimate for the year	Remarks
A	Public works executed by the Public Works Department—				
	1. Original works				
	2. Repairs				
	3. Establishment				
	4. Tools and plant				
	Total *A* ...				
B	Public works executed by the Civil Department—				
	1. Original works				
	2. Repairs				
	3. Establishment				
	4. Tools and plant				
	5. Contribution on account of road repairs...				
	(*a*) To Provincial Funds				
	(*b*) To Municipal Funds				
	Total *B* ...				
C	Administration and Collection—				
	1. Administration—				
	(*a*) Deputy Commissioner's office establishment				
	(*b*) Taluk Office establishment ...				
	(*c*) Travelling allowance of the establishments				
	(*d*) Travelling allowances to non-official members of Local Boards				
	(*e*) Other items				
	Total 1 ...				
	2. Collection—				
	(*a*) House and mohatarfa taxes— ...				
	(i) Establishment				
	(ii) Commission...				
	(iii) Contingencies				
	Total (*a*) ...				
	(*b*) Tolls, rents and other receipts—				
	(i) Establishment				
	(ii) Commission				
	(iii) Contingencies				
	Total (*b*) ...				
	Total 2 ...				
	3. Refunds				
	4. Pensions and gratuities				
	Total C ...				
D	Public health, safety and convenience— ...				
	1. Conservancy and sanitation				
	(*a*) Establishment				
	(*b*) Contingencies				
	(*c*) Conservancy establishment and sanitation during jatras				
	(*d*) Plague, cholera and other epidemic charges				
	Total 1 ...				
	2. Medical relief including vaccination—				
	(*a*) Local Fund Hospitals and Dispensaries				
	(i) Charge allowance				
	(ii) Establishment				
	(iii) House rent, contingencies and furniture				
	(iv) Dieting charges				
	(v) Bedding and clothing charges ...				
	(vi) Country medicines				
	(vii) Travelling allowances				
	Total (*a*) ...				
	(*b*) Contributions on account of construction and repairs of Local Fund Dispensaries and Hospital staff quarters ...				
	(*c*) Midwives and Maternity—				
	(i) Establishment				
	(ii) Reward for extra labour cases and other items...				
	(iii) Travelling allowance				
	(iv) Cost of articles required ...				
	Total (*c*) ...				

Account of Receipts, Expenditure and Balance of the.....
District Fund Circle for.....191

No.	Expenditure	During the month	From 1st July to end of current month	Budget estimate for the year	Remarks
	(*d*) Contributions to Ayurvedic and Unani Dispensaries				
	(*e*) Grants to other Medical Institutions (to be specified)				
	(*f*) Charges for treatment of indigent patients in the Pasteur Institute ...				
	(*g*) Veterinary Hospitals and Dispensaries				
	(*h*) Vaccination—				
	(i) Establishment				
	(ii) Other items ...				
	Total (*h*)				
	Total 2				
	3. Lighting charges including cost of lamp-posts, lanterns, etc.—				
	(*a*) Establishment				
	(*b*) Cost of electric power				
	(*c*) Lighting by contract				
	(*d*) Other items				
	Total 3 ...				
	4. Accommodation for travellers—				
	(*a*) Establishment				
	(*b*) Other charges				
	Total 4 ...				
	5. Cattle pounds—				
	(*a*) Establishment				
	(*b*) Commission				
	(*c*) Feeding charges				
	Total 5 ...				
	6. Markets and slaughter houses—				
	(*a*) Establishment				
	(*b*) Other charges				
	Total 6 ...				
	7. Fairs and festivals				
	8. Cattle shows and exhibitions				
	9. Water-supply and maintenance charges—				
	(*a*) Establishment				
	(*b*) Other items				
	Total 9 ...				
	10. Purchase and feeding of breeding bulls...				
	11. Other items				
	Total *D* ...				
E	Miscellaneous—				
	1. Interest on loan				
	2. Interest on overdrawals				
	3. Other items				
	Total *E* ...				
	Total Service Head Expenditure ...				
F	Public Debt—				
	1. Loans				
	2. Deposits				
	3. Advances				
	Total *F*				
	Total Expenditure				
	Closing balance ... Revenue Heads ...				
	Closing balance ... Public Debt Heads ...				
	Total Closing Balance				
	Grand Total				

VERIFICATION SHEET.

Particulars	Amount
Closing Balance as per President's Cash Book	
Add amount of outstanding cheques (as per memo, item 5 overleaf)	
Total ...	
Closing Balance as per Treasury Pass Book	
Difference ...	

Item. No.	Cause of difference	Amount of difference

MEMO OF OUTSTANDING CHEQUES FOR.....191

1.	Amount of cheques outstanding at the commencement of the month	
2.	Add cheques issued during the month	
	Total (1 & 2) ...	
3	Deduct amount of cheques cashed during the month	
	(*a*) Cheques of previous months, Rs.	
	(*b*) ,, current month ,, ...	
4.	Total of (*a*) & (*b*)	
5	Balance of outstanding cheques (3—4) ...	

Station
Dated 191

President,
District Board.